

**EUROPEAN UNION AVIATION SAFETY AGENCY
2018 FINAL ANNUAL ACCOUNTS**

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1. GENERAL INFORMATION

THE AGENCY

The European Union Aviation Safety Agency (EASA or the Agency) is an agency of the European Union. As an EU agency, EASA is a body governed by European public law; it is distinct from the EU Institutions and has its own legal personality. EASA was set up by a Council and Parliament regulation (Regulation (EC) 1592/2002 repealed by Regulation (EC) No 216/2008 and Regulation (EU) 2018/1139) and was given specific regulatory and executive tasks in the field of civil aviation safety and environmental protection.

Established in 2002, the Agency currently is based in Cologne Germany, and it employs approximately 800 professionals from the 32 EASA Member States. The Agency has established international permanent representations in Canada (Montreal), USA (Washington) and China (Beijing) and Singapore.

MISSION

The Agency's mission is to:

- Ensure the highest common level of aviation safety protection for EU citizens in particular by proactively managing existing and emerging safety risks
- Ensure the highest common level of environmental protection
- Establish single regulatory and certification process among Member States
- Facilitate the internal aviation single market and create a level playing field
- Work with other international aviation organisations and regulators

TASKS

In order to fulfil its mission the Agency was entrusted with the following tasks

- Develop programmes and system to proactively manage existing and emerging aviation safety risks (e.g. cyber security, conflict zones, drones, etc.)
- Draft and maintain rules in all fields pertinent to the Agency's mission, with the aim of ensuring that they are effective, proportionate and remain relevant
- Certify and approve products and organisations, in fields where the Agency has exclusive competence
- Provide oversight and support to Member States
- Promote the use of European and worldwide standards
- Cooperate with international actors in order to achieve the highest safety level for EU citizens globally (e.g. EU safety list, Third Country Operators authorisations)

FUNDING

The main sources of funds for the Agency are:

- Fees paid by applicants for certificates and approvals issued, maintained or amended by the Agency in accordance with regulation (EC) No 319/2014 on the fees and charges levied by the Agency.
- A contribution from the European Union and from any European third country which has entered into the agreements referred to in Article 139 of Regulation (EU) No 2018/1139
- Specific EU funded projects through grants and procurement procedure outside the scope of the Agency core tasks. This mostly concerns technical cooperation with third countries.
- Charges for publications, handling of appeals, training and any other service provided by the Agency

As a general comment, it should be noted that the financing model of the Agency is based on the assigned revenue concept compared to the universal budgeting model as described in the study¹ from DG internal policies. The assigned revenue model presents a clear cost differentiation between industry and European Union funded activities based on a cost accounting system.

The AGENCY's STRUCTURE

The Agency is managed by the Executive Director appointed by the Agency's Management Board and is completely independent in the performance of his/her duties in particular for taking decisions on safety issues. He is assisted by four Directors. An independent Board of Appeal has been established and shall be responsible for deciding on appeals against the Agency's decisions.

The Management Board, which brings together representatives of the Member States and the Commission, is responsible for the definition of the Agency's priorities, the approval of the budget and for monitoring the Agency's operation. The EASA Stakeholder Advisory Body advises the Agency and assists the Management Board in its work. It comprises organisations representing aviation personnel, manufacturers, commercial and general aviation operators, maintenance industry, training organisations and air sports.

FINANCIAL FRAMEWORK

The financial framework is defined in the Agency's financial regulation adopted by the Management Board (decision 14-2013) and in its implementing rules. The 2018 annual accounts have been established in accordance with articles 92 to 99 of the Agency's Financial Regulation. As stipulated in article 92, the annual accounts comprise the financial statements and the report on implementation of the budget.

In accordance with Article 99 of the Agency's financial regulation, the annual accounts have been audited by the European Court of Auditors together with an external independent auditor, EY (Ernst & Young), which provides their opinion in a separate report.

¹ [http://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET\(2014\)490689_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/etudes/join/2014/490689/IPOL-JOIN_ET(2014)490689_EN.pdf)

2. FINANCIAL STATEMENTS

2.1 Balance Sheet

(Thousands of euros)

<u>ASSETS</u>	Note	<u>31-Dec-18</u>	<u>31-Dec-17</u>
NON-CURRENT ASSETS	3.2		
<i>Intangible fixed assets</i>	3.2.1		
Computer Software		2,661	1,502
Intangible under construction		1,381	2,321
<i>Tangible fixed assets</i>	3.2.1		
Computer Hardware		1,279	1,587
Furniture		8,194	8,570
Other fixture and fittings		38	30
Total		13,553	14,010
CURRENT ASSETS	3.3		
Current receivables	3.3.1	7,046	5,842
Sundry receivables	3.3.2	239	251
Accrued revenues	3.3.3	6,258	8,653
Prepaid expenses	3.3.4	3,185	2,591
EU entities	3.3.1	-	1,250
Cash and equivalents	3.3.5	88,704	84,943
Total		105,431	103,529
TOTAL ASSETS		118,984	117,539
<u>LIABILITIES</u>			
NON-CURRENT LIABILITIES	3.4		
EU entities-long term		825	-
Total		825	-
CURRENT LIABILITIES	3.5		
Deferred revenues	3.3.3	33,260	35,502
Current payables general	3.5.1	21,001	16,003
EU entities-short term	3.5.2	10,626	11,815
Non-EU entities short term	3.5.3	87	
Total		64,973	63,319
TOTAL LIABILITIES		65,798	63,319
<u>NET ASSETS</u>			
Surplus (deficit) forwarded from previous years		54,220	55,516
Net surplus(deficit) for the period		(1,034)	(1,296)
TOTAL NET ASSETS		53,186	54,220

2.2 Statement of financial performance (SFP)

(Thousands of euros)

	Note	2018	2017
OPERATING REVENUE	3.6		
Fees and Charges	3.6.1	104,085	100,278
Contribution from EU entities	3.6.2	47,877	44,324
Contribution from non- EU entities	3.6.3	104	0
Recovery of expenses	3.6.4	1,007	1,248
Contribution from EFTA countries	3.6.5	1,335	1,301
TOTAL OPERATING REVENUE		154,409	147,151
OPERATING EXPENSES	3.7		
Staff expenses	3.7.1	(94,146)	(90,007)
Buildings and related expenses	3.7.2	(9,560)	(10,486)
Other expenses	3.7.3	(7,507)	(8,161)
Depreciation and write offs	3.7.4	(2,536)	(2,518)
Outsourcing and contracting activities	3.7.5	(41,710)	(37,368)
TOTAL OPERATING EXPENSES		(155,458)	(148,539)
SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES		(1,050)	(1,387)
NON OPERATING REVENUES(EXPENSES)	3.8		
Interests received from third parties		80	153
Interests & charges paid to third parties		(64)	(62)
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		16	91
SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES		(1,034)	(1,296)
SURPLUS/ (DEFICIT) FROM EXTRAORDINARY ITEMS			
NET SURPLUS FOR THE PERIOD		(1,034)	(1,296)

2.3 Cash Flow Statement

(Thousands of euros)

CASH FLOW FROM OPERATING ACTIVITIES	2018	2017
Surplus/(deficit)	(1,034)	(1,296)
Adjustments for:		
Amortization (intangible fixed assets) (+)	1,117	663
Depreciation (tangible fixed assets) (+)	1,515	2,232
Increase/(decrease) in Provisions for risks and liabilities	-	-
Increase/(decrease) in Value reduction for doubtful debts	(79)	253
(Increase)/decrease in Short term Pre-financing		
(Increase)/decrease in Long term Receivables	-	-
(Increase)/decrease in Short term Receivables	688	798
(Increase)/decrease in Receivables related to consolidated EC entities	1,250	(998)
Increase/(decrease) in EU entities long-term PF	825	(2,346)
Increase/(decrease) in Accounts payable	4,998	2,846
Increase/(decrease) in Liabilities related to EU entities	(1,189)	5,113
Increase/(decrease) in Liabilities related to non-EU entities	87	
Increase/(decrease) in deferrals	(2,242)	3,972
(Gains)/losses on sale of Property, plant and equipment	-	322
Increase/(Decrease in long-term liabilities)		(142)
Net cash flow from operating activities	5,936	11,416
CASH FLOW FROM INVESTING ACTIVITIES		
Increase of tangible and intangible fixed assets (-)	(2,175)	(4,776)
Net cash flow from investing activities	(2,175)	(4,776)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,761	6,639
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	84,943	78,303
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	88,704	84,943

2.4 Statement of Changes in Net Assets

(Thousands of euros)

Net assets	Accumulated Surplus / Deficit	Statement of financial performance of the year	Net assets (total)
Balance as of 31 December 2017	55,516	(1,296)	54,220
Balance as of 1 January 2018	55,516	(1,296)	54,220
SFP result of the previous year	(1,296)	(1,296)	-
SFP result of the current year		(1,034)	(1,034)
Balance as of 31 December 2018	54,220	(1,034)	53,186

In compliance with Article 92-*Structure of the accounts* of EASA's financial regulation, the annual accounts of the European Aviation Safety Agency (the "Agency") consist of financial statements and the reports on implementation of the budget of the Agency.

3. Notes to the financial statements

3.1 Summary of significant accounting policies

Accounting principles

The financial statements show all charges and income for the financial year based on accrual accounting rules complying with the European Union accounting rules, IPSAS, and/or IAS/IFRS where applicable and are designed to establish the financial position in the form of a balance sheet at 31 December. Specifically the principles applied in drawing up the financial statements are:

- Going concern basis
- Prudence
- Consistent accounting methods
- Comparability of information
- Materiality
- No netting
- Reality over appearance
- Accrual-based accounting

The budget accounts give a detailed picture of the implementation of the budget. The budget outturn account takes into account as revenue the cash received during the year and as expenses the cash paid out plus the amounts carried over to the next year.

Basis of preparation

Functional and reporting currency

The Euro is the functional and reporting currency of the Agency and amounts shown in the financial statements are presented in thousands of euros (EUR) unless indicated otherwise. Any slight differences versus the actual balances are due to rounding.

Currency and basis for conversion

All foreign currency transactions are recorded using the exchange rate prevailing at the date of the transaction. Gains and losses resulting from the settlement of foreign currency transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Financial Performance.

Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to, amounts for provisions, accounts receivables, accrued revenues and charges, contingent assets and liabilities, and degree of impairment of intangible assets and property, plant and equipment. Actual results could differ from these estimates. Changes in estimates are reflected in the period in which they become known.

Balance Sheet

Fixed assets

Fixed assets include mainly computer hardware and software, as well as furniture and fixtures. All assets are depreciated using the straight-line method according to the following schedule:

Type of asset	Useful life (yrs.)	Annual depreciation rate
Hardware and Software	4	25%
Other Equipment	4	25%
Furniture	10	10%

All assets are stated at cost less accumulated depreciation and impairment losses. Assets relating to the new building were depreciated over the lease term, or their useful life. A value of EUR 2,207K was capitalised relating to three IT Projects which went live. There were intangible assets under construction of EUR 1,381K at the end of 2018 relating to 7 different IT Projects (mainly EUR 560K for the SEPIAC project as well as EUR 342K for the European Aeromedical Repository project).

Leases

Lease of intangible assets where the Agency have substantially all the risks and reward of ownership are classified as financial leases. There are no items to be reported under this category.

Leases where the lessor retains a significant portion of the risks and rewards inherent to the ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance for the portion accrued during the financial year. This is the case for the rent paid.

An operating lease for the new EASA headquarters was in signed in 2013. The schedule of the amounts due are presented under note 3.10-Contingent liabilities.

Receivables

All receivables are carried out at the original amount less write-down for impairment when there is sufficient evidence that the Agency will not be able to collect all amounts due according to the original payment terms. All invoices are written down on an individual basis. This analysis is carried out on the year end balances as they exist when preparing the financial statements. The amount of write-down is charged to the Statement of Financial Performance.

Cash and cash equivalents

Cash includes only cash in hand as there are no other cash equivalents or liquid investments to be reported. Currently, the Agency has:

Six bank accounts with three different banks:

- Three with ING Brussels: one used to collect the revenue from fees and charges, one used to collect the subsidy and execute the payments and a third one to account for special projects.
- One with Commerzbank necessary to collect contributions from events organized by EASA.
- Two savings accounts with Banque et Caisse d'Epargne de l'Etat of Luxembourg where the Agency has deposited some of its excess cash in order to diversify and minimize treasury risks and potentially achieve a good return.

One Escrow Account: account opened at Deutsche Bank, Berlin by the Agency's legal representative to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters. According to the contract between the Agency and its legal representative the Escrow Account will not bear interest, will be held only as a credit account and in each case will always be deemed to be assets of the Agency.

Payables

Payables arising from the purchase of goods and services are recognized at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies are delivered and accepted by the Agency.

Accrued expenses

In accordance with EC Accounting Rules no. 10 complemented by paragraph 19 under IPSAS 19 (Provisions, contingent liabilities and contingent assets) accruals are made to recognize the amounts to be paid for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees (for example, amounts relating to accrued vacation pay). Most of the accruals are determined based on the amounts entered by the authorizing officers in the official carry-over forms which they submit at year-end. These accruals are reported under current liabilities/current payables.

Accrued vacation and other staff related accruals

In accordance with EU accounting rule number 12 (paragraph 5.2) a liability for untaken holidays (accumulating compensated absences) at year-end has been included in the balance sheet under the current liabilities heading (current payables).

Statement of Financial Performance**Revenue**

EASA's revenues consist of:

A subsidy received from the European Union and

- Specific grants or service contracts for technical cooperation with third countries received from various Directorate-Generals (DGs) within the European Commission (EC)
- Grants and/or contributions in kind against payment for specific research programs provided through various funding instruments
- Contributions from third EFTA countries
- Revenue from fees and charges, recoveries of expenses as well as revenue from the interest received on the bank deposits.

A clear distinction is made in the Statement of Financial Performance between revenue from exchange (Fees and Charges related) and non-exchange transactions (subsidy, etc.) as follows:

Non-exchange revenue: Revenue received from the European Union and European Commission

The EU subsidy (non-exchange revenue) is intended to cover the regulatory activities of the Agency including the cost of the allocated support. The related receivables and revenue are recognized when the recovery orders are issued by the Agency. At the end of each financial year the excess of subsidies over costs as assessed for budget purposes on a modified cash basis is returned to the European Union. In addition, grants for specific technical cooperation projects and other contributions are included and are mostly multi annual agreements for which year-end cut off is applied until the end of the implementation. EU Accounting Rule number 17-Revenue from non-exchange transactions is applicable here.

Exchange Revenue**Revenue from fees and charges levied by the Agency**

The revenue recognition criteria applied are those described in the EU Accounting Rule number 4-Revenue from exchange transactions.

The governing rules based on which EASA invoices the applicants are provided by the European Commission Regulation (EU) No 319/2014 (which as of April 2014 supersedes Regulation (EC) no 593/2007) on the fees and charges levied by the Agency.

Revenue recognition related to fees and charges activities

Deferred revenue: in accordance with the fees and charges regulation most of the amounts were invoiced in advance and overlap over more than one financial year, therefore, a certain part has to be deferred.

As in the previous years the deferral is calculated based on a straight line basis which is derived from the billing period of each invoice or on the average project duration when known. The cut-off was applied on each invoice and credit note sent out during the year as well as on the amounts which were accrued.

Below is a summary of the rules applied to deferrals:

BL	Description	Type	Rule
01NF	Type Certificate / Restricted Type Certificate	Non-Periodical Fees	actual billing cycle / prorata invoice amount
01PF	Type Certificate / Restricted Type Certificate	Periodical Fees (Annual Fees)	actual billing cycle / prorata invoice amount
02NF	Supplemental Type Certification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
03NF	Major Changes & Repairs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
04NF	Minor Changes & Repairs	Non-Periodical Fees	Per application: average duration of 323 days
06NF	Design Organisation Approval	Non-Periodical Fees	Per application: average duration of 693 days
06PF	Design Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
07NF	Alternative Procedure to DOA	Non-Periodical Fees	actual billing cycle / prorata invoice amount
08NF	Production Organisation Approval	Non-Periodical Fees	Per application: average duration of 873 days
08PF	Production Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
10NF	Foreign Maintenance Organisation Approval	Non-Periodical Fees	Per application: average duration of 508 days
10PF	Foreign Maintenance Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
11NF	Continuing Airworthiness Management Organisation Approval	Non-Periodical Fees	Per application: average duration of 902 days
11PF	Continuing Airworthiness Management Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
12NF	Part 145 / 147 approvals with bilateral agreements	Non-Periodical Fees	Per application: average duration of 275 days
12PF	Part 145 / 147 approvals with bilateral agreements	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
13NF	Foreign Maintenance Training Organisation Approval	Non-Periodical Fees	Per application: average duration of 565 days
13PF	Foreign Maintenance Training Organisation Approval	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
AFM NA	Approval of Aircraft Flight Manual Revision	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AMOC NA	Acceptable Means of Compliance to AD's	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA	Air Traffic Controller (ATCO) Training Organisation Approval	Fees	actual billing cycle / prorata invoice amount
CS NA	Certification Support for Validation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ECOFANA	Export Certificate of Airworthiness	Non-Periodical Fees	actual billing cycle / prorata invoice amount
MR NA	Maintenance Review Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
OEB NA	Operations Evaluation Board	Non-Periodical Fees	actual billing cycle / prorata invoice amount
PTF NA	Approval of Flight Conditions for a permit to fly	Non-Periodical Fees	All revenue recognised in the billing year
TAC NA	Technical Advice Contracts	Non-Periodical Fees	actual billing cycle / prorata invoice amount
E-exam	E-examination	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD NF	Flight Simulation Training Device	Non-Periodical Fees	actual billing cycle / prorata invoice amount
FSTD PF	Flight Simulation Training Device	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
LOA/SQ PF	Letters of Acceptance for navigation database Suppliers/Flight Simulator Training Device Qualification	Non-Periodical Fees	actual billing cycle / prorata invoice amount
NAA-training	Technical Training to NAAs	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA NF	Air Traffic Mgmt./Air Navigation Systems	Non-Periodical Fees	actual billing cycle / prorata invoice amount
AOA PF	Air Traffic Mgmt./Air Navigation Systems	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
ATO NF	Approved Training Organisation	Non-Periodical Fees	actual billing cycle / prorata invoice amount
ATO PF	Approved Training Organisation	Periodical Fees (Surveillance Fees)	actual billing cycle / prorata invoice amount
OSD	Organisational Suitability Data	Non-Periodical Fees	All revenue recognised in the billing year
Not assigned	BREXIT - fees for early applications for third country approvals		All revenue recognised in the billing year

Accrued revenue: the accruals are based on the analysis performed by the Authorizing Officer.

Accrued credit notes: as of 2017 the credit notes accrual is included in the overall amounts accrued as revenue in order to better reflect that for most credit notes there may be a need to re-invoice certain amounts based on the reason for the credit notes (most common cases are cancelled projects

that would trigger a new invoice calculated on the basis of the worked hours). This change in the estimate method for the accrued revenue more accurately reflects the reality.

Revenue from technical assistance to third countries and research

The Agency managed a total of 24 projects (19 still open at year-end) which have been funded by EC general budget, the European Development Fund and other third parties in 2018.

The Implementation modalities of these funded programs is mostly, in terms of amount if not in terms of number of projects, through type of financing grant with indirect mode management (Contribution agreement) as per latest sponsor assessment. Direct management (grant agreement) is the implementation mode for the former projects. Implementation modalities are subject to change since it is a sponsor decision.

Grants funding is considered similar to the EU Subsidy funding received to support the tasks as per the basic act, if these contribute to the EU's policy aims, whereas a Service Contract has the characteristics of a public contract where a service is expected in return for payment.

From the Agency's perspective all are dealt with according to the rules applicable under the specific contract which either follow the instructions issued in the PAGODA manual prepared by the European Commission Directorate-General for International Cooperation and Development applicable to grants and delegation agreements or the standard rules as per PRAG guide for the older contracts².

The Agency treats all funds received for the performance/management of these projects as external assigned revenue in line with the EASA financial regulation.

Expenditure

Expenses arising from the purchase of goods and services are recognized when the supplies are delivered and accepted by the Agency. They are valued at original invoice cost.

At year-end, incurred eligible expenses already due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses. The accruals are largely based on estimates from the Authorizing Officers who are in the best position to communicate the level of services and goods provided/delivered but not invoiced to EASA at year-end.

Contingent liabilities

According to EC Accounting Rule no. 10 the term contingent is used for liabilities and assets that are not recognized because their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The contingent liabilities are detailed in note 3.10-Contingent Liabilities.

Contingent assets

In line with EC Accounting rule no. 10 contingent assets usually arise from unplanned or other unexpected events that are not wholly within the control of the European Union and give rise to the possibility of an inflow of economic benefits or service potential to the European Union. The existing contingent assets are detailed in note 3.11-Contingent Assets.

Employee benefits

The staff of the Agency are entitled to pensions rights according to the pension scheme as defined in the Staff Regulations of the European Communities. The corresponding pension benefits are managed and paid by the European Commission. In compliance with Article 83a of the Staff

² http://ec.europa.eu/europeaid/funding/about-funding-and-procedures/procedures-and-practical-guide-prag_en

Regulations, the contribution needed to fund the scheme is financed by the General Budget of the European Union and no employer contribution is paid by the Agency. As a result of this, no pension liability is recognized in the balance sheet of the Agency. However, starting in 2016, the Agency has to bear the financial cost of the Pension contribution for the Fees & Charges financed staff. The payment for 2018 was EUR 8,804K (8,534K in 2017).

3.2 Non-current assets

Non-current assets are fixed assets used and owned by the Agency and are composed of tangible and intangible assets.

3.2.1 Tangible and Intangible Assets

Intangible assets are composed of computer software.

A total of three IT projects went live during the year for a total of EUR 2,207K (mainly EUR 1,402K for the SDM Project and EUR 721K for the Inspection and Findings Platform). There was a total EUR 1,381K of intangible assets under construction at the end of the year for seven different IT projects.

2018		Internally generated Computer Software Under Construction	Internally generated Computer Software	Other Computer Software	Total Computer Software	Total
Gross carrying amounts 01.01.2018	+	2,321	2,511	10,874	13,385	15,706
Additions	+	823	864	69	933	1,756
Transfers between headings	-/+	(1,763)	1,343	0	1,343	(420)
Gross carrying amounts 31.12.2018		1,381	4,717	10,944	15,661	17,042
Accumulated amortization and impairment 01.01.2018	-	0	(1,368)	(10,515)	(11,883)	(11,883)
Amortization	-	0	(771)	(346)	(1,117)	(1,117)
Accumulated amortization and impairment 31.12.2018		0	2,139	(10,861)	(13,001)	(13,001)
Net carrying amounts 31.12.2018		1,381	2,578	82	2,661	4,042

Tangible fixed assets consist essentially of furniture (including building amendments) and IT hardware. Additions during the year (EUR 1,056K) consisted mainly of Hardware purchases related 269 new Surface Pro devices for staff (EUR 333K) and new servers (EUR 90K) as well furniture purchases of new chairs (EUR 233K). Actual disposals took place during the year amounting to EUR 218K (which were mainly for the disposal of old chairs) resulting in a EUR 18K loss on disposal.

2018		Computer hardware	Furniture and vehicles	Other Equipment	Tangible assets under construction	Total
Gross carrying amounts 01.01.2018	+	5,802	10,188	531	-	16,522
Additions	+	697	337	22	-	1,056
Disposals	-	(1)	(215)	(2)	-	(218)
Gross carrying amounts 31.12.2018		6,499	10,310	551	-	17,360
Accumulated amortization and impairment 01.01.2018	-	(4,216)	(1,617)	(502)	-	(6,335)
Depreciation	-	(814)	(695)	(14)	-	(1,523)
Write-back of depreciation	+	-	-	-	-	-
Disposals	+	-	197	2	-	199
Accumulated amortization and impairment 31.12.2018	-	(5,220)	(2,115)	(514)	-	(7,849)
Net carrying amounts 31.12.2018		1,279	8,194	38	-	9,511

3.3 Current Assets

3.3.1 Current receivables

Current Receivables	Balance at 31.12.2018	Balance at 31.12.2017
Receivable from customers	5,615	5,333
Doubtful Customers	(411)	(490)
VAT recoverable	1,842	999
Total	7,046	5,842

The receivables from customers shows a slight increase of EUR 282K or 5% and is a function of the timing of the invoicing. There are no issues on recovery of the due amounts.

The provision for doubtful receivables decreased by EUR 79K due to collecting some old debt. It includes EUR 105K for a company for which EASA will soon commence legal proceedings. All open invoices were assessed on a case by case basis in a prudent manner and represent a very small portion of the overall amounts invoiced since the inception of the Agency.

The VAT recoverable relates to the refundable VAT related to payments made in 2018 and still to be refunded by the German authorities. The concerned amount is EUR 843K or 84% higher compared to 2017 due to the late processing (refund) by the German authorities.

Other receivables from EU institutions	Balance at 31.12.2018	Balance at 31.12.2017
Other receivables from EU institutions	0	1,250

This is the result of the reconciliation agreed with various Directorate-Generals (DGs) within the European Commission (EC) for funding for specific technical assistance to third countries and research projects. There is nothing open at the end of 2018 (in 2017 there was a receivable related to ARISE project invoiced at the very end of the year).

3.3.2 Sundry receivables

Sundry Receivables	Balance at 31.12.2018	Balance at 31.12.2017
Receivable from staff	67	79
Other receivables	172	172
Total	239	251

The receivable from staff is made up of deductions not carried out and salary advances. The other receivables are the result of remaining budget on closed service contracts for multiannual projects that will be transferred to the Agency's budget.

3.3.3 Accrued and deferred revenue

Accrued revenue	Balance at 31.12.2018	Balance at 31.12.2017
Accrued income fees and charges	6,236	8,604
Accrued interest income	22	48
Total	6,258	8,653

Accrued income fees and charges accounts for invoices or billable travel cost incurred in the current or past periods which were not invoiced yet by 31 December 2018. There is a decrease of EUR 2,369K or 28% in the accrued income fees and charges based on the estimate from the fees and charges invoicing responsible authorizing officer. The amount includes the estimated credit notes to be issued.

The accrued interest income is the interest to be received from customers and banks.

Deferred revenues	Balance at 31.12.2018	Balance at 31.12.2017
Deferred revenues F&C	33,019	34,252
Deferred revenues Non F&C	241	1,250
Total	33,260	35,502

Deferred revenue: as in the previous year, the largest part of the F&C deferred revenue is related to the type and restricted type certificates and major change and repairs which are invoiced up-front for a period of 12 months. The remainder relates mainly to periodical and annual fees. There is a EUR 1,233K or 4% decrease in the deferred balance due to periods covered by the invoices.

A full account of the fees and charges (F&C) amounts accrued and deferred as well as the impact of last year's reversal is presented in the table presented under note 3.6.1 Revenue generated from Fees and Charges.

The section called "Exchange Revenue: revenue from Fees and Charges levied by the Agency" (page 10) under note 3.1 "Summary of significant accounting policies" explains the details concerning the principles applied in revenue recognition related to fees and charges. The non F&C revenue relates to the funding of technical assistance to third countries and research projects.

3.3.4 Prepaid expenses

Prepaid Expenses	Balance at 31.12.2018	Balance at 31.12.2017
Prepaid IT services	956	568
Prepaid other	23	1
Prepaid missions	3	3
Prepaid rent & utilities within one year	1	1
Prepaid social welfare & staff expenditure	2,202	2,018
Total	3,185	2,591

The main increase relates to prepaid IT services which went up by EUR 388K or 68%. Most of the IT services are hardware, software (licenses) and other technical equipment paid in advance. The prepaid welfare and staff expenditure relates mainly to advance payments related to school allowances paid for the dependents of staff and is following the trend set by the staff numbers, family demographics and the choice of schools.

3.3.5 Cash

Cash	Balance at 31.12.2018	Balance at 31.12.2017
ING Bank	3,482	7,827
ING Bank (fees and charges)	42,201	36,820
ING Bank Special Projects	16,359	13,657
Commerzbank	19	9
BCEE Bank	25,117	25,104
Restricted cash	1,526	1,526
Total	88,704	84,943

The total cash balance has increased by roughly EUR 3,761K or 4% compared to 2017 mainly due to higher fees and charges related cash collected in 2018 (EUR 1,800K or 1.7% more than last year) and due to higher cash balances received for the external assigned revenue grants and service contracts.

An amount of EUR 1,526K was set aside in an escrow account in 2017 (opened at Deutsche Bank, Berlin) by the Agency's legal representative. These funds are to be used for the settlement of the final invoices related to certain disputed aspects of the lease improvements and other related aspects at the new headquarters.

3.4 Non-current liabilities

NON-CURRENT LIABILITIES	Balance at 31.12.2018	Balance at 31.12.2017
EU entities-long term	825	
Total	825	

Long term due to EU entities was used to reflect the open pre-financing relating to technical assistance to third countries and research projects due beyond the end of 2019.

3.5 Current payables

3.5.1 Current payables general

Current payables	Balance at 31.12.2018	Balance at 31.12.2017
Payables to suppliers	3,659	4,361
Accrued charges-untaken holidays	1,745	1,690
Accrued charges-other	15,385	9,655
Other payables	172	172
Unpaid salaries	40	125
Total	21,001	16,003

The main reason for the increase in overall general payables (EUR 4,998K or 31%) is related to accrued charges-other due to the increase in the overall amounts indicated as accruals on the carry-overs EUR 6,245K in 2018 compared to EUR 3,894K in 2017) and the rise in the accrued cost related external assigned revenue grants and service contracts (EUR 4,125K in 2018 versus EUR 1,485K in 2017). In addition, there is an increase in the National Aviation Authorities related expenses not paid at year-end, which for 2018 was estimated to be EUR 6,249K vs EUR 5,295K in 2017.

The unpaid salaries consists of outstanding amounts due to staff at the end of 2018 and paid in 2019.

3.5.2 EU entities short term

Current payables	Balance at 31.12.2018	Balance at 31.12.2017
Subsidy to reimburse to the EU	92	
Other payables to EU institutions	123	111
Grants	10,410	11,704
Total	10,625	11,815

The EUR 92K is the budget result accounts of 2017 that needs to be refunded to the EU. Please note that the positive 2018 budgetary surplus of EUR 660K will be used (as agreed with the budgetary authority) to make up part of the negative result of 2016.

The EUR 10,410K (EUR 11,704K in 2017) represent the one-year open pre-financing amounts for the grants and service contracts received from DG DEVCO, FPI, DG ELARG and delegations funded through the multi annual European development fund. The long-term component is reported as non-current liabilities for amounts due after the end of 2019.

These amounts reflect the increasing involvement of the Agency in the area technical assistance to third countries and research.

3.5.3 Non-EU entities short term

The newly created category reflects the open pre-financing amount of EUR 87K received from the African Development Bank for a specific project related to the support of air transportation in Central and Western Africa.

3.6 Operating Revenue

The Agency's 2018 revenue comes from the following sources:

Operating revenue	2018	2017
Fees and charges	104,085	100,278
Contribution from EU entities	47,877	44,324
Contribution from non-EU entities	104	
Contribution from EFTA countries	1,335	1,301
Recovery of expenses	1,007	1,248
Total	154,409	147,151

The overall EUR 7,257K or 4.9% revenue increase is driven by a 3,807K or 3.8% rise in fees and charges revenue (see further details under 3.7.1) as well as a EUR 3,553 EUR or 8% increase in the EU subsidy revenue. Please see notes 3.7.1 Fees and charges revenue and 3.7.2- Contributions from EU entities for further details.

3.6.1 Fees and charges revenue

ITEM		2018 INVOICED			2018 Accrued		2018 def	2017 Reversals			Total
BL	Description	F&C (+)	Travel (+)	Total (+)	F&C (+)	Travel (+)	F&C (-)	F&C Accrued (-)	Accrued Travel (-)	F&C Deferred (+)	2018 Revenue
01NF	Type Certificate / Restricted Type Certificate NF	11,577	581	12,158	569	289	(4,620)	(324)	(234)	5,303	13,141
01PF	Type Certificate / Restricted Type Certificate PF	20,931	111	21,042	(1,130)	55	(7,966)	-	(47)	7,152	19,106
02NF	Supplemental Type Certification	4,104	26	4,130	85	13	(1,827)	(10)	(7)	1,894	4,278
03NF	Major Changes & Repairs	16,108	380	16,488	(469)	189	(5,850)	(1,425)	(167)	5,852	14,618
04NF	Minor Changes & Repairs	185	-	185	6	-	(64)	(1)	-	74	199
06NF	Design Organisation Approval	307	3	310	45	1	(224)	(3)	(10)	223	342
06PF	Design Organisation Approval	6,479	56	6,535	18	28	(3,002)	-	(63)	3,017	6,532
07NF	Alternative Procedure to DOA	123	-	123	17	-	(26)	(4)	-	49	159
08NF	Production Organisation Approval	43	84	127	(3)	42	(30)	-	(14)	1,878	2,000
08PF	Production Organisation Approval	6,261	417	6,677	24	207	(2,096)	-	(174)	1,830	6,468
10NF	Foreign Maintenance Organisation Approval	548	208	757	49	104	(317)	-	(76)	230	745
10PF	Foreign Maintenance Organisation Approval	11,070	2,770	13,840	38	1,378	(5,236)	-	(1,006)	5,004	14,017
11NF	Continuing Airworthiness Management Organisation Approval	-	-	-	-	-	-	-	-	-	-
12NF	Part 145 / 147 approvals with bilateral agreements	129	-	129	2	-	(38)	(0)	-	40	132
11PF	Continuing Airworthiness Management Organisation Approval	128	6	134	-	3	(75)	-	(2)	74	133
12PF	Part 145 / 147 approvals with bilateral agreements	1,391	-	1,391	(5)	-	(518)	-	(1)	484	1,351
13NF	Foreign Maintenance Training Organisation Approval	334	54	389	27	27	(235)	-	(14)	261	455
13PF	Foreign Maintenance Training Organisation Approval	1,615	467	2,082	2	233	(755)	-	(169)	667	2,059
14NF	Appeals	-	-	-	-	-	-	-	-	2	2
AFM NA	Approval of Aircraft Flight Manual Revision	480	-	480	(9)	-	(137)	(34)	-	216	516
AMOC NA	Acceptable Means of Compliance to AD's	78	-	78	(6)	-	-	-	-	-	72
CS NA	Certification Support for Validation	1,182	264	1,446	240	131	-	(378)	(22)	2	1,419
ECOFA NA	Export Certificate of Airworthiness	1,019	-	1,019	20	-	(2)	-	-	1	1,037
MR NA	Maintenance Review Board	2,406	443	2,849	521	220	-	(839)	(159)	-	2,592
OEB NA	Operations Evaluation Board	1	-	1	0	-	-	-	-	-	1
PTF NA	Approval of Flight Conditions for a permit to fly	257	-	257	1	-	-	(0)	-	-	257
TAC NA	Technical Advice Contracts	1,304	50	1,354	428	25	-	(212)	(5)	-	1,589
E-exam	E-examination	-	-	-	-	-	-	-	-	-	-
LOA PF	Letter of acceptance	87	-	87	11	-	-	(37)	-	-	61
LOA NF	Letter of acceptance	-	-	-	-	-	-	-	-	-	-
NAA-TRAININ	Technical Training to NAAs	59	16	75	(0)	8	-	-	(2)	-	81
AOA PF	Air traffic management/nav systems	466	11	477	91	5	-	(80)	-	-	493
AOA NF	Air Traffic Mgmt./Air Navigation Systems	356	14	370	188	7	-	(50)	(8)	-	507
ATO PF	Approved Training Organisation	219	84	303	104	42	-	(97)	(63)	-	289
ATO NF	Approved Training Organisation	65	19	85	26	10	-	(23)	(65)	-	33
ATCO PF	Air Traffic Controllers' Licensing and Certification	21	2	23	3	1	-	(0)	(12)	-	15
ATCO NF	Air Traffic Controllers' Licensing and Certification	-	-	-	7	-	-	-	(2)	-	5
FSTD PF	Flight Simulation Training Device	3,587	2,768	6,355	269	1,377	-	(806)	(881)	-	6,316
FSTD NF	Flight Simulation Training Device	919	416	1,335	(1)	207	-	(265)	(272)	-	1,004
OSD NF	Organisation suitability data	1,714	195	1,909	242	138	-	(424)	(112)	-	1,753
RITO NF	Ramp Inspection Training Organization	4	-	4	5	-	-	(5)	-	-	5
Not assigned	BREXIT - fees for early applications for third country approvals	295	-	295	8	-	-	-	-	-	303
Total 2018		95,850	9,446	105,297	1,420	4,740	(33,019)	(5,016)	(3,588)	34,252	104,085

The above table provides a summary of the 2018 revenue recognition computation on an accrual basis. The calculated bottom figure of EUR 104,085K (EUR 100,278K in 2017) is reflected in the Statement of Financial Performance as fees and charges revenue whilst the deferrals and accruals impact the balance sheet.

Despite equal amounts invoiced in 2018 and 2019 and lower amounts accrued in 2018, the 2018 fees and charges recognized revenue is EUR 3,807K or 4% higher than last year mainly due to the EUR 3,037K net impact of the prior years' accruals reversals (the 2016 accrual reversal in 2017 was EUR 11,641K versus EUR 8,604K reversal of the 2017 accrual in 2018).

The methods and principles for revenue recognition are explained under note 3.1 in the paragraph called Revenue-Exchange Revenue.

3.6.2 Contributions from EU entities

The EUR 47,877K (EUR 44,324K K in 2017) shown as revenue in 2018 under accrual accounting is equal to the gross pre-financing of EUR 36,915K received as EU subsidy (EUR 34,869K in 2017) less EUR 92K representing the 2017 budget surplus to be returned to the European Commission plus EUR 875K EUR (EUR 845K in 2017) EFTA contribution received through the European Commission and EUR 10,179K (EUR 8,610K in 2017) of recognized revenue related to external assigned revenue grants and service contracts. The computation of the EU related revenue as well as further details on the external assigned revenue grants and service contracts are presented below.

The 2018 EU subsidy is higher than in 2017 as the former included an additional EUR 2,000K for the implementation of the new Basic Regulation.

Contribution from EU entities	2018	2017
Gross pre-financing	36,915	34,869
2017 budget surplus to be refunded (BRA)	(92)	
EFTA	875	845
Grants and service contracts	10,179	8,610
Total	47,877	44,324

External assigned revenue grants and service contracts

In addition to the EU subsidy the Agency is receiving funds to manage specific projects mostly in the area of international cooperation, data for safety and research.

As of the end of 2018 there were nineteen related open and running contracts (twenty at the end of 2017). Some of the contracts are “technically” closed but their financial status still needs to be finalized and any potential surplus to be cleared in 2019 or later. The projects are based on three different types of contribution:

- Grant agreements (eight projects)
- Delegation agreements: six projects
- In kind contributions: five projects

There are no service contracts anymore.

Overall, EUR 10,157K of revenue (from EU and non-EU entities) was recognized in 2018 compared to EUR 8,459K in 2017. The largest part is related to the delegation agreements EUR 6.9M in 2018 versus EUR 3.7M in 2017.

The following table shows a complete picture of the technical assistance to third countries business in 2018:

PROJECT	PRE-FINANCING			RECOGNISED COST and REVENUE			PRE-FINANCING
	NET END OF 2017 A	RECEIVED/ REFUND IN 2018 (CASH) B	TOTAL C	2018 CASH OUT D	ACCR/DEF EXP (+-)	TOTAL EXP F=D+E	NET END OF 2018 C+F
SATA	216	(216)	0	0		0	0
CEMAC	147	28	175	301	(126)	175	0
MALAWI	135	(135)	0	0		0	0
Optics1	1	(1)	0	0		0	0
EUROMED	116		116	212	(307)	(95)	211
IPA3	12	(12)	0	0		0	0
EU CHINA	2,034	4,500	6,534	1,461	841	2,302	4,232
TRACECA III	1,366	1,375	2,741	1,023	550	1,573	1,168
SOUTH ASIA	1,004	2,000	3,004	1,808	161	1,969	1,035
UKRAINE	59	375	434	270	(4)	266	168
EUNADIC	11		11	5	0	5	6
SARAH	13		13	5	0	5	8
SAFECLOUDS	41		41	6	0	6	35
ZAMBIA II	492	574	1,066	246	210	456	610
OPTICS2	64		64	23	0	23	41
ICARE	53		53	32	2	34	19
D4S	1,997		1,997	732	423	1,155	842
LAC	1,753		1,753	496	204	700	1,053
SEA	1,900		1,900	422	418	840	1,060
IPA IV	290		290	96	6	102	188
ARISE		1,250	1,250	366	245	611	639
ENGAGE		6	6	2		2	4
PASTA-CO		115	115	28		28	87
ACACIAS		8	8	0		0	8
TOTAL	11,704	9,867	21,571	7,534	2,623	10,157	11,414

3.6.3 Contribution from non-EU entities

The amounts reflect funds received or to be received from sources other than the EU bodies: the Greek Ministry and the African Development Bank.

3.6.4 Recovery of expenses

The recovery of expenses is linked to the recovery of cost related to staff parking, standardization inspections and conferences and meetings organized by EASA as well as the recovery of the secretarial cost of the staff member assigned to the EU Inter-Agencies network.

3.6.5 Contribution from EFTA countries

The amount received is the contribution from the Swiss Federal Office of Civil Aviation and paid directly to the Agency. The subsidies from the other three EFTA countries are received through the European Commission (see note 3.6.2).

3.7 Operating expenses

OPERATING EXPENSES	3.7	2018	2017
Staff expenses	3.7.1	(94,146)	(90,007)
Buildings and related expenses	3.7.2	(9,560)	(10,486)
Other expenses	3.7.3	(7,507)	(8,161)
Depreciation and write offs	3.7.4	(2,536)	(2,518)
Outsourcing and contracting activities	3.7.5	(41,710)	(37,368)
TOTAL OPERATING EXPENSES		(155,458)	(148,539)

2018 operating expenses were EUR 6,919K or 4.7% higher compared to 2017 reflecting the following evolutions:

- EUR 4,139K or 4.6% increase in staff and related costs
- EUR 926K or 8.8 % decrease in building and related expenses
- EUR 654K or 8% decrease in other expenses
- EUR 18K or 1% increase in depreciation and write-offs
- EUR 4,342K or 11.6% increase in outsourcing and contracting activities

3.7.1 Staff expenses

Staff Expenses	2018	2017
Salaries and related allowances	74,415	71,780
Social security	2,998	2,943
Other staff expenses	7,929	6,750
Pension F&C	8,804	8,534
Total	94,146	90,007

The overall EUR 4,139K or 5% increase compared to last year is due mainly to increases in salaries (due to salary indexation, promotion, etc.) and related allowances and despite a decrease in the overall population (temporary and contract staff only) from 744 FTE's in 2017 to 740 FTE's.

A EUR 1,179K or 17% increase in other staff expenses was also recorded due to increased expenditure for social welfare of staff (schools) and technical assistance to third countries and research related staff expenses.

The pension cost for the staff working under F&C was calculated based on the same method as in 2017 (provided by the European Commission).

3.7.2 Building and related expenses

Building and related expenses	2018	2017
Rent	7,711	7,669
Related expenses	1,849	2,817
Total	9,560	10,486

The rent cost remained almost flat compared to 2017 while the related expenses decreased by EUR 826K or 9%.

3.7.3 Other expenses

Other Expenses	2018	2017
Temporary assistance	1,435	1,394
Administrative assistance	629	632
Recruitment	58	96
Training	562	614
IT and equipment	4,216	4,821
Stationery, supplies and other	125	175
Legal	240	150
Postage and communication	80	61
Other	163	219
Total	7,507	8,161

The EUR 654K or 8% overall decrease is mostly attributable to a EUR 606K or 13% decrease in IT and equipment due to the capitalisation of specific IT projects.

3.7.4 Depreciation and write-offs

Depreciation and write-offs	2018	2017
Depreciation and amortisation of fixed assets	2,659	2,134
Provision for risks on receivables	(123)	384
Total	2,536	2,518

Depreciation and amortization increased in 2018 by EUR 525K compared to 2017. There was an increase in the depreciation on capitalized intangible IT projects which was offset by a reduction in the Provision for doubtful debtors and bad debt write offs due to improved debt collection during the year.

3.7.5 Outsourcing and contracting activities

Certification and other operating expenses	2018	2017
Certification activities (NAA and JAA)	22,241	19,055
Other operating expenses	12,035	11,033
Meetings	692	859
Translation/Publications	28	82
Missions/Technical Training	6,715	6,338
Total	41,710	37,368

The main reason behind the overall EUR 4,342K or 12% increase in the overall category is the approximately EUR 3,186K or 17% related to NAA (National Aviation Authorities) higher expenses. In addition there is a EUR 1,106K or 17% increase in the expenses related to delegation agreements as well as grants and services contracts outsourced work which is then re-invoiced to the sponsor DG (these costs are fully recovered)

3.8 Non-operating revenue (expenses)

Non-operating revenue	2018	2017
Bank interest	13	13
Interest received from customers	67	141
Total	80	153
Non-operating expense		
Other financial charges	(40)	(54)
Exchange differences	(24)	(8)
Total	(64)	(62)
Total Net	144	91

The interest rates with both our banks, ING and BCEE, remained consistent with last year's rates of 0% and 0.05% respectively, which are in line with market trends.

The interest received from customers is the interest invoiced to customers for paying their invoices late.

Other financial charges represent late payment fees charged by suppliers for goods and services bought by the Agency and bank charges.

3.9 Contingent liabilities

Contingent liabilities are established according to European Commission Accounting rule number 10 (provisions, contingent liabilities and contingent assets) paragraph 4.6 and consist of future financial obligations linked to the operating leases for the building(s) and the amounts to be paid under future commitments:

1. Operating lease commitments for rent:

Based on the new amendments signed in 2018 the amounts to be paid are as follows:

-For the Cologne office: amounts to be paid from January 1st 2018 until 2036 under the operating lease for the new office (Neue-Direktion) will amount to EUR 137,579K (EUR 144,448 K at the end of 2017).

-The Brussels office: as the Service Level Agreement with EEAS is under negotiation the exact amount for 2019 and following years are not known yet. Please note that an amount of EUR 315K was accrued in the accounts for 2019 and therefore does not appear under contingent liabilities anymore.

The contractual payments are scheduled as follows:

Operating leases	Charges still to be paid			Total charges to be paid
	<1yr	1-5 yrs.	>5 yrs.	
Neue-Direktion	7,061	36,479	94,038	137,579
Brussels	Accrued	NA	NA	NA
Total	7,061	36,479	94,038	137,579

2. The budgetary RAL is the amount representing the open commitments, for which payments and or de-commitments have not yet been made. The amount disclosed as a future commitment is the budgetary RAL less related amounts that have been included as expenses in the Statement of Financial Performance.

RAL	2018	2017
Open budget commitments	35,193	21,749
Contractual commitments	68,357	68,707
Gross amount	103,550	90,456
Accrued charges	(16,780)	(12,558)
Accrued fixed assets	(1,942)	(1,410)
Total	84,827	76,488
Assigned revenue impact	(68,357)	(68,707)
Total	16,470	7,781

3.10 Other Aspects

1. Payroll calculation and staff expenses

All salary calculations giving the total staff expenses included in the annual accounts of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission. The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, as well as processing and paying the reimbursements to staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors. The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

2. Other

1. Building related issues/NDK: as no Court decision or other form of agreement was reached so far all outstanding related amounts were accrued for in the 2018 financial statements. The case is ongoing as of the end of 2018.

2. One appeal by a person who was an applicant for a position at the Agency is still pending a court decision. The amount claimed is EUR 80K and the decision is expected in 2019.

3. Non contractual liabilities: as a result of its certification or regulatory activities, the Agency is exposed to potential liabilities which could have a heavy financial impact. After completion of a study by external consultants to identify and assess all risks arising from the Agency's activities and to estimate the related cost to be covered by an insurance scheme / policy, the Commission was informed about the results and asked for its view. The Commission notified the Agency (by letter dated 28 September 2007), that the Agency should not take out any insurance for its non-contractual liability and that any possible damage caused by the Agency is entirely covered by the Communities budget.

3.11 Related party disclosure

The related parties of the Agency are the key management personnel. Transactions between the Agency and the key management personnel take place as part of the normal operations and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU Accounting rules.

Highest grade description (2018)	Grade	Number of persons of this grade
Executive Director	AD 15	1
Director	AD 14	4

3.12 Events after the balance sheet date

On April 9th, 2019 the Agency was informed that it was allowed to retain the 2018 positive budget result (EUR 660K) account in order to compensate the 2016 negative result. Consequently, the accounts have been adjusted to reflect this new development by increasing the contribution from EU entities and reducing the EU-entities liabilities by the aforementioned amount.

4. Reports on implementation of the budget

4.1 Budget implementation – Introduction

The budgetary accounts are kept in accordance with the EASA Financial Regulation and its implementing rules. The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the Agency's operations.

The budget structure for EASA consists of administrative and operational appropriations and contains only differentiated appropriations meaning that the commitment and payment appropriations entered in the approved budget show the same amount. The commitment and payment appropriations are classified under titles indicating the nature of expenditure:

- Title 1 – staff expenditure;
- Title 2 – other administrative expenditure;
- Title 3 – operational expenditure;
- Title 4 – special operations programmes funded by assigned revenue from, inter alia, other Commission DGs in the form of grants & delegation agreements;
- Title 5 – a reserve to finance future certification activities already financed by applicants.

Appropriations are then further broken down into chapters, articles and items to arrive at individual budget lines categorised by nature and purpose to ensure that the intended use of appropriations is clear and unambiguous.

Budgetary principles:

The Agency's budget is established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the EASA Financial Regulation:

- **Unity and budget accuracy** means that the Agency's revenue and expenditure must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- **Annuity** means that the appropriations cover the requirements of a specific financial year and may be used only during that year (from 1 January to 31 December); however, appropriations may be carried over under certain conditions;
- **Equilibrium** between revenue and expenditure is respected mathematically when the budget is drawn up;
- **Unit of account** means that the budget is drawn up and implemented in euro and the accounts are to be presented in euro;
- **Universality** means that total revenue covers total expenditure without any specific link between a given item of revenue and a given item of expenditure. However, the Financial Regulation allows for specific exceptions to this rule whereby some revenue can be assigned to a specific purpose, for example, this is the case for EASA when managing assigned revenues for fees and charges income related to certification activities and for special operations programmes in the area of international technical cooperation projects;

- **Specification** means that appropriations may be used only for the purpose for which they have been provided. However, transfers of appropriations or even amending budgets may be required for purposes of management and provision is made in the Financial Regulation for such transfers, subject to strict conditions;
- **Sound financial management** means that budget appropriations are used in accordance with the principles of economy, efficiency and effectiveness;
- **Transparency** takes the form of a requirement to publish the budget, amending budgets and financial statements and a requirement to provide the budgetary authority and the Court of Auditors with certain information.

Origin of Appropriations:

The main sources of the Agency's revenues are:

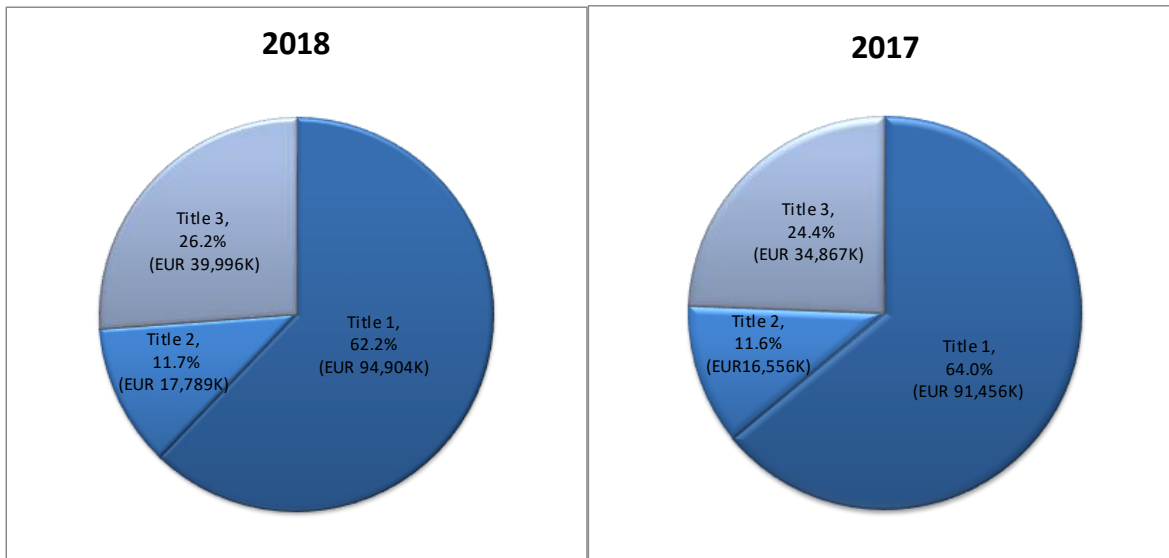
- European Union Subsidy;
- Assigned revenues from fees & charges paid by applicants;
- Assigned revenues received from the European Commission to undertake special operations programmes' mainly in the areas of International Technical Cooperation with third countries and research;
- Internal assigned revenues collected mainly from events organised by EASA.

Distribution of 2018 appropriations:

Euro	C1	R0 (Fees & Charges)	R0 (Earmarked Projects)	C4	C5	C8	R8 (Fees & Charges)	R8 (Earmarked Projects)	Total Budget
Budget Title	Year n Appropriations	Assigned Revenue n	Special operations Earmarked Funds Assigned Revenue n	Internal Assigned Revenue n	Internal Assigned Revenue carried over	Carried over from n-1	Carried over from n-1	Special operations Earmarked Funds Assigned Revenue Carried over from n-1	Total appropriations for the year
1. Staff	86,769,000.00	8,892,700.00		19,037.31	9,112.53	301,677.57			95,991,527.41
2. Administration	18,352,000.00	20,000.00		24,356.50	7,182.79	4,876,332.12			23,279,871.41
3. Operating Expenditure	11,899,100.00	34,886,200.00		292,756.92	558,947.97	2,385,380.25	11,457,106.98		61,479,492.12
4. Earmarked Expenditure			21,105,045.96					2,728,309.45	23,833,355.41
5. Fees & Charges Reserve		37,052,000.00							37,052,000.00
Total	117,020,100.00	80,850,900.00	21,105,045.96	336,150.73	575,243.29	7,563,389.94	11,457,106.98	2,728,309.45	241,636,246.35

- **C1 Current year appropriations:** as the majority of EASA's budget lines are funded by a combination of F&C revenue and the EU subsidy, the C1 funds source is used for current year appropriations financed by the EU subsidy as well as appropriations financed by both EU subsidy and external assigned revenue from fees & charges;
- **R0 (Fees & Charges):** External assigned revenue appropriations related purely to certification activities funded by Fees and Charges Income;
- **R0 (Earmarked Projects):** External assigned revenue appropriations related to special operations programmes funded by the European Commission (Grants & delegation agreements mainly for International Technical Cooperation and research projects);
- **C4 Internal Assigned revenue:** relates mainly to income received from participants to EASA organised events;
- **C5 Internal Assigned revenue (carried over);**
- **C8 EU subsidy** and mixed funded appropriations carried over;
- **R8 (Fees & Charges):** External assigned revenue for certification activities carried over;
- **R8 (Earmarked Projects):** External assigned revenue for special operations programmes carried over.

Budget Implementation by title (C1 and R0)



Administrative Appropriations (Title 1 and 2)

The increase in staff cost commitments of EUR 3,448K, from EUR 91,456K in 2017 to EUR 94,904 K in 2018, was due to salary increase.

Other administrative expenditure commitments increased by EUR 1,233K in absolute terms to EUR 17,789 K (EUR 16,556K in 2017) and by 0.1% as an overall percentage of the Agency's budget to 11.7% (11.6% - 2017). This is mainly due to an increase in Development of organisational applications and provision of data centre services.

Operational Appropriations (Title 3)

Operational expenditure commitments increased by EUR 5,129K to EUR 39,996K (EUR 34,867K in 2017). Operational expenditure increased by 1.8% as a percentage of the Agency's overall budget to 26.2% (24.4% in 2017). This is mainly due to an increase in EASA Certification activities.

Major aspects of the implementation of the budget:

The main facts that had an influence on the implementation of EASA's budget during 2018 were:

- **New EASA Basic Regulation**

The new EASA Basic Regulation was approved in 2018 and entered into force in September. The Agency's 2018 EU subsidy included an increase of EUR 2M to cover the costs associated with the implementation of the EASA new Basic Regulation;

- **Pension contribution paid by Fees and Charges revenue**

In accordance with Article 83a of the Staff Regulations, agencies which are partly financed by fees have to pay the employers' contribution corresponding to the proportion between the agency's revenues

without the subsidy from the European Union and its total revenues. The pension contribution paid by EASA from fees & charges revenue amounted to EUR 8,804K during 2018;

- **Staff cost increases in 2018**

The salary increase resulting from the application of the “automatic” annual updating of remunerations: 1.7% increase in basic salaries/allowances and a 1.8% increase in the ‘correction coefficient’ (weighting factor) for Germany had to be financed. The pension contribution increased from 9.8% to 10%;

- **Move 2016**

The Agency carried over EUR 1,527K from 2016 to 2018 to cover the final MOVE related costs. Due to ongoing clarifications with the contractor, the amounts could not be paid in 2018. Based on legal advice, the related funds have been placed in a ‘Rechtanwaltsanderskonto Treuhandvertrag’ and carried over again to 2019. Additionally, part of the rent retained from the landlord in 2017 (EUR 235K), had to be carried over again as C8 to 2019. Both cases are currently subject to legal proceedings and have been carried over in line with Article 70.4 of the EASA Financial Regulation;

- **Increased Management of Earmarked Funded Projects**

In 2018 the Agency continued to manage a significant volume of technical assistance projects financed mainly by other European Commission DG’s. Altogether, 19 earmarked projects are now being managed with a total 2018 revenue of EUR 9,867K (EUR 11,329K in 2017). These projects are aimed at improving the regulatory and oversight capabilities of national and regional aviation authorities throughout the world as well as contributing to research projects to enhance global aviation safety and to promote EU standards;

- **2018 Amending Budget**

The Management Board adopted one amending budget which included an adjustment to the accumulated surplus on fees and charges to reflect the 2017 net result of EUR 2,635K bringing the balance to EUR 54,941K;

- **Overall Budget Implementation Rate**

As a result of comprehensive in year budget monitoring, the final budget implementation rate for 2018 current year appropriations (C1) was 98% (99% in 2017) and well above the Commission target of 95%;

The cancelled appropriations relating to commitments carried over to 2018 (C8) were 1.8% (2.6% in 2017), therefore the Commission target of less than 5% was also achieved;

- **Budget Result**

Following the staff cost increase and the need to finance important operational programmes in 2018, the overall result in relation to the subsidy part of the Agency’s budget is a surplus of EUR 660,082.93.

4.2 Budget Result Account for year 2018

All amounts are in Euros

						2018	2017
REVENUE							
	Fee income (Fees & Charges)					105,273,335.87	103,522,467.05
	Fee income (Subsidy)						6,676.41
	European Union Subsidy					36,915,000.00	34,870,000.00
	Third Countries Contribution (EU)					874,886.00	844,345.00
	Third Countries Contribution (Switzerland)					1,335,133.53	1,301,497.50
	Delegation agreements & Grants					9,867,252.97	11,328,914.14
	Financial interests (Fees & Charges)					137,668.13	104,487.33
	Financial interests (Subsidy)						0.00
	Parking and others (Fees & Charges)					428,458.36	385,050.08
	Parking and others (Subsidy)					230,708.35	270,581.71
	Services rendered against payment					50,000.00	150,000.00
	Internal Assigned Revenue					336,150.73	638,121.26
TOTAL REVENUE (a)						155,448,593.94	153,422,140.48
EXPENDITURE							
	<i>Title I: Staff</i>						
	Payments				-	94,485,445.19	91,174,621.76
	Appropriations carried over				-	446,447.06	310,790.10
	<i>Title II: Administrative Expenses</i>						
	Payments				-	13,184,073.72	13,262,961.41
	Appropriations carried over				-	6,397,883.53	4,883,514.91
	<i>Title III: Operating Expenditure</i>						
	Payments				-	30,142,897.15	28,257,311.68
	Appropriations carried over				-	16,915,244.03	14,401,435.20
	<i>Title IV: Earmarked projects</i>						
	Payments				-	7,535,257.78	6,973,380.50
	Appropriations carried over				-	2,331,995.19	4,355,533.64
TOTAL EXPENDITURE (b)						171,439,243.65	163,619,549.20
Result before carry over not used						-15,990,649.71	-10,197,408.72
Cancellation of unused payment appropriations carried over from previous year						+	134,107.90
Carry over C8							239,829.90
Adjustment of Assigned Revenue carried over						+	1,761,325.42
Exchange differences for the year (gain +/- loss -)						+/-	1,526,271.06
							12,032,350.27
							11,165,600.75
							-24,496.93
							-6,973.81
Result of the year						-2,087,363.05	2,727,319.18
Related to Subsidy Activities						660,082.93	92,157.17
Related to Fees and Charges Activities						-2,747,445.98	2,635,162.01
Total						-2,087,363.05	2,727,319.18
Accumulated surplus on Fees and Charges Activities							
Accumulated surplus from previous year						+	54,941,681.96
Adjustment of accumulated provision						+/-	52,306,519.95
							2,635,162.01
Accumulated Surplus						52,194,235.98	54,941,681.96

4.3 Budget result Breakdown between Fees & Charges and Subsidy Activities

All amounts in Euros

Budget Result Calculation Fees & Charges / Subsidy Allocation - 2018 Result					
	F&C	Subsidy	IR1 (Earmarked)	IC4 Internal Assigned Revenue	Total
Fee income (Fees & Charges)	105,273,335.87				105,273,335.87
European Union Subsidy		36,915,000.00			36,915,000.00
Third Countries Contribution (EU)		874,886.00			874,886.00
Third Countries Contribution (Switzerland)		1,335,133.53			1,335,133.53
Financial interests (Fees & Charges)	137,668.13				137,668.13
Parking and others (Fees & Charges)	428,458.36				428,458.36
Parking and others (Subsidy)		230,708.35			230,708.35
Services rendered against payment		50,000.00			50,000.00
Delegation agreements & Grants			9,867,252.97		9,867,252.97
Internal Assigned Revenue				336,150.73	336,150.73
Total Revenue	105,839,462.36	39,405,727.88	9,867,252.97	336,150.73	155,448,593.94
2018 Payments C1	F&C	Subsidy	IR1 (Earmarked)	IC4 and IC5 Internal Assigned Revenue	Total
Title I: Staff	60,172,549.11	25,427,848.24			85,600,397.35
Title II: Administrative Expenses	8,660,895.34	4,515,290.40			13,176,185.74
Title III: Operational Expenditure	5,945,726.02	895,813.31			6,841,539.33
Total	74,779,170.47	30,838,951.95			105,618,122.42
2018 Payments R0	F&C	Subsidy			
Title I: Staff	6,228,500.61	2,632,053.49			8,860,554.10
Title II: Administrative Expenses	538.23	280.60			818.83
Title III: Operational Expenditure	14,366,911.70	2,164,591.97			16,531,503.67
Total	20,595,950.54	4,796,926.06			25,392,876.60
De-commitment of carry overs C8	F&C	Subsidy			
Title I: Staff	498.26	210.56			708.82
Title II: Administrative Expenses	49,231.19	25,666.30			74,897.49
Title III: Operational Expenditure	50,841.54	7,660.05			58,501.59
Total	100,571.00	33,536.90			134,107.90
De-commitment of carry overs R8	F&C	Subsidy			
Title I: Staff	-	-			-
Title II: Administrative Expenses	-	-			-
Title III: Operational Expenditure	4,492,842.63	676,914.52			5,169,757.15
Total	4,492,842.63	676,914.52			5,169,757.15
Title IV: Earmarked projects			IR1 (Earmarked)		
Payments R0			5,605,411.05		5,605,411.05
Payments R8			1,929,846.73		1,929,846.73
Total			7,535,257.78		7,535,257.78
2018 Payments C4				C4 Internal Assigned Revenue	
Title I: Staff				15,381.21	15,381.21
Title II: Administrative Expenses				-	-
Title III: Operational Expenditure				-	-
Total expenditure C4				15,381.21	15,381.21
Carry over C4 as C8				490.00	490.00
2018 Payments C5				C5 Internal Assigned Revenue	
Title I: Staff				9,112.53	9,112.53
Title II: Administrative Expenses				7,069.15	7,069.15
Title III: Operational Expenditure				482,504.32	482,504.32
Total expenditure C5				498,686.00	498,686.00
(C1+R0)-(R8+C8)	90,781,707.37	34,925,426.60	-		
Net Income-Expenditure	15,057,754.99	4,480,301.28	2,331,995.19		
Cancelled Internal Assigned Revenue (C5)		76,557.29			
Exch Rate Diff (655x)	-16,294.26	-8,202.67			
Carried over to 2019	17,788,906.71	3,888,572.97			
Budget Result	- 2,747,445.98	660,082.93	2,331,995.19		

4.4 Revenue

Budget Item	Type of revenue	Initial Adopted Budget	Amending Budgets	Final Adopted Budget	Entitlements established	Revenue received	Outstanding at the end of the year
100	Revenue from fees and charges	102,992,000.00		102,992,000.00	105,296,548.19	105,273,335.87	5,480,493.08
200	European Union subsidy	36,915,000.00		36,915,000.00	36,915,000.00	36,915,000.00	
300	Third Countries Contribution	1,973,000.00		1,973,000.00	2,210,019.53	2,210,019.53	
400	Technical Cooperation with Third Countries - Grants received			-	1,772,238.05	1,531,038.15	241,199.90
401	Technical Cooperation with Third Countries - Delegation Agreements			-	7,073,974.00	8,323,974.00	
403	Research				12,240.82	12,240.82	
500	Revenue from bank interest	100,000.00		100,000.00	106,035.14	137,668.13	27,696.11
501	Other Administrative Operations	500,000.00		500,000.00	659,166.71	659,166.71	
600	Revenue from services rendered against payments	450,000.00		450,000.00	50,000.00	50,000.00	
702	Balance Fees & Charges on Outturn from previous years	52,306,000.00	2,635,000.00	54,941,000.00			
various	Internal Assigned Revenue				341,414.16	336,150.73	5,263.43
Total:		195,236,000.00	2,635,000.00	197,871,000.00	154,436,636.60	155,448,593.94	5,754,652.52

- **Revenue from Fees and Charges:** EUR 102,992K represents own revenue generated by Certification Services provided by the Agency. The entitlements established were EUR 105,297K and total cash received was EUR 105,273K;
- **Revenue from the European Union:** EUR 36,915K concerns the revenue from the EU subsidy approved by European Parliament (Article 120, Basic Regulation 2018/1139). The entitlements established were EUR 36,915K and total cash received was EUR 36,915K;
- **Third country contribution:** concerns the revenue from contributions from Countries Associated to EASA. More specifically, the revenue from the AELE Agreement, as well as the revenue from Switzerland, following Decision 1/2017 of the Joint European Union/Switzerland Air Transport Committee. Revenue received totaled EUR 2,210K;
- **Technical Cooperation with Third Countries – Grants and Service Contracts:** revenue received in 2018: EUR 1,531K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Grant and Service Contracts with, inter alia, DG MOVE, DG NEAR, DG FPI and DEVCO;
- **Technical Cooperation with Third Countries – Delegation Agreements:** revenue received during 2018: EUR 8,324K, to support technical assistance and cooperation projects managed by the Agency with earmarked funds allocated by the Commission. The Agency signs Delegation Agreements with, inter alia, DG MOVE, DG NEAR, DG FPI and DEVCO. The discharge of these funds is given to the European Commission;
- **Technical Cooperation with Third Countries – Research projects:** revenue received during 2018: EUR 12K to support EASA research projects;
- **Revenue received from bank interest:** totalling EUR 138K;
- **Other Administrative Operations:** EUR 659K received from parking and job ticket costs reimbursed by the EASA staff members;
- **Revenue from services rendered against payments:** EUR 50K received from European Commission DG MOVE in respect of work performed in relation to ICAO's CORSIA (Carbon Offsetting and Reduction Scheme for International Aviation) Package;
- **Internal assigned revenue:** totalling EUR 336K related mainly to income received from participants at EASA organised events.

Note: All amounts in the following tables are in Euros

4.5 Budget implementation C1 – Current Year Appropriations

Title	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2019
	(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	87,619,000.00		-	86,769,000.00	86,022,819.36	99%	746,180.64	85,600,397.35	99%	422,422.01
2	17,602,000.00			18,352,000.00	17,788,387.35	97%	563,612.65	13,176,185.74	72%	4,612,201.61
3	11,425,000.00			11,899,100.00	11,227,739.94	94%	671,360.06	6,841,539.33	57%	4,386,200.61
Grand Total	116,646,000.00		374,100.00	117,020,100.00	115,038,946.65	98%	1,981,153.35	105,618,122.42	90%	9,420,824.23

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2019
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	1100	Basic salaries	53,883,000.00		502,573.11	54,385,573.11	53,691,859.11	99%	693,714.00	53,691,859.11	99%	-
	1101	Family allowances	6,475,000.00		-	185,899.75	6,289,100.25	100%	-	6,289,100.25	100%	-
	1102	Expatriations and foreign residence allowances	8,425,000.00		-	329,282.08	8,095,717.92	100%	-	8,095,717.92	100%	-
	1103	Secretarial allowances	2,000.00		-	273.26	1,726.74	100%	-	1,726.74	100%	-
	1111	Secondment of national experts	1,017,000.00		-	56,560.17	960,439.83	100%	-	960,439.83	100%	-
	1112	Temporary assistance (Interims)	1,200,000.00		-	14,023.06	1,214,023.06	98%	27,573.32	1,129,626.32	93%	56,823.42
	1113	Contractual agents	4,517,000.00		-	2,534.97	4,519,534.97	100%	-	4,519,534.97	100%	-
	1114	Trainees	163,000.00		-	125,168.16	288,168.16	100%	-	285,732.09	99%	2,436.07
	1130	Insurance against sickness	2,075,000.00		-	80,987.34	1,994,012.66	100%	-	1,994,012.66	100%	-
	1131	Insurance against accidents and occupational diseases	233,000.00		-	8,582.03	224,417.97	100%	-	224,417.97	100%	-
	1132	Insurance against unemployment	808,000.00		-	28,747.13	779,252.87	100%	-	779,252.87	100%	-
	1140	Childbirth and death allowances and grants	5,000.00		-	1,628.73	3,371.27	100%	-	3,371.27	100%	-
	1141	Travel expenses for annual leave	966,000.00		-	94,565.89	871,434.11	100%	176.10	871,258.01	100%	-
	1142	Housing and transport allowances	401,000.00		-	34,746.11	366,253.89	100%	-	366,253.89	100%	-
	1172	Administrative assistance from community institutions	858,000.00		-	229,349.84	628,650.16	100%	-	628,650.16	100%	-
	1173	External services	140,000.00		-	47,404.05	185,718.70	99%	1,685.35	129,336.70	69%	56,382.00
	1191	Adjustments to remuneration	375,000.00		-	375,000.00			-			-
	1200	Miscellaneous expenditure on staff recruitment	143,000.00		-	81,722.22	61,277.78	99%	779.50	47,535.40	78%	12,962.88
	1201	Travel expenses	22,000.00		-	6,384.52	15,615.48	100%	-	15,615.48	100%	-
	1202	Installation, resettlement and transfer allowances	377,000.00		-	80,072.65	457,072.65	100%	-	457,072.65	100%	-
	1203	Removal expenses	171,000.00		-	5,084.85	165,915.15	99%	843.31	142,411.42	86%	22,660.42
	1204	Temporary daily subsistence allowances	217,000.00		-	107,184.52	109,815.48	100%	-	109,815.48	100%	-
	1410	Medical service	370,000.00		-	136,274.35	233,725.65	96%	9,120.00	210,640.65	90%	13,965.00
	1420	Language and other training	546,000.00		-	61,102.73	484,897.27	99%	3,095.29	415,724.53	86%	66,077.45
	1430	Social welfare of staff	4,085,000.00		-	201,599.52	4,286,599.52	100%	105.57	4,191,957.27	98%	94,536.68
	1700	Reception and events	77,000.00		-	2,000.00	75,000.00	89%	8,348.20	27,723.71	37%	38,928.09
	1420_IT	Language and other training	68,000.00		-	2,000.00	70,000.00	99%	740.00	11,610.00	17%	57,650.00
1 Total			87,619,000.00		-	850,000.00	86,769,000.00	99%	746,180.64	85,600,397.35	99%	422,422.01

Budget implementation C1 – Current Year Appropriations

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid	Carried over to 2019
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
2	2000	Rental costs	7,761,000.00	-	164,000.00	7,597,000.00	7,553,054.99	99%	43,945.01	7,433,014.23	98%	120,040.76
	2010	Insurance	43,000.00	-	-	43,000.00	40,377.18	94%	2,622.82	27,096.18	63%	13,281.00
	2030	Cleaning and maintenance	330,000.00	-	-	330,000.00	310,868.59	94%	19,131.41	254,009.44	77%	56,859.15
	2040	Fitting-out of premises	75,000.00	-	43,000.00	32,000.00	8,708.26	27%	23,291.74	212.60	1%	8,495.66
	2050	Security and surveillance of buildings	586,000.00	-	32,000.00	618,000.00	613,993.08	99%	4,006.92	524,447.71	85%	89,545.37
	2051	Other building expenditure	908,000.00	-	70,000.00	838,000.00	717,538.15	86%	120,461.85	514,380.64	61%	203,157.51
	2100	ICT equipment acquisition & maintenance	804,000.00	-	159,000.00	645,000.00	619,844.63	96%	25,155.37	382,058.37	59%	237,786.26
	2101	Development of organisational applications and provision of data centre services	3,400,000.00	-	660,000.00	4,060,000.00	3,933,976.16	97%	126,023.84	1,571,867.92	39%	2,362,108.24
	2106	Software	1,610,000.00	-	149,000.00	1,759,000.00	1,756,229.99	100%	2,770.01	1,598,954.29	91%	157,275.70
	2108	Telephone, radio and television, data connection subscriptions and charges	499,000.00	-	100,000.00	599,000.00	585,366.96	98%	13,633.04	289,750.63	48%	295,616.33
	2200	Technical equipment and installations	54,000.00	-	1,000.00	55,000.00	53,347.87	97%	1,652.13	31,050.29	56%	22,297.58
	2203	Maintenance and repair of technical equipment and installations	64,000.00	-	34,000.00	30,000.00	21,264.00	71%	8,736.00	17,104.00	57%	4,160.00
	2210	Purchase of furniture	267,000.00	-	114,000.00	381,000.00	380,139.28	100%	860.72	15,495.81	4%	364,643.47
	2252	Subscription to newspapers and periodicals	50,000.00	-	4,000.00	54,000.00	52,825.21	98%	1,174.79	52,825.21	98%	-
	2300	Stationery and office supplies	149,000.00	-	55,000.00	94,000.00	66,124.30	70%	27,875.70	51,246.08	55%	14,878.22
	2320	Financial charges	56,000.00	-	-	56,000.00	40,293.52	72%	15,706.48	40,247.70	72%	45.82
	2321	Other financial expenditure	92,000.00	-	21,000.00	113,000.00	112,289.21	99%	710.79	2,551.01	2%	109,738.20
	2330	Legal expenses	135,000.00	-	195,000.00	330,000.00	287,784.51	87%	42,215.49	22,979.51	7%	264,805.00
	2332	Board of appeals	15,000.00	-	-	15,000.00	13,686.53	91%	1,313.47	10,936.53	73%	2,750.00
	2351	MB and other internal meetings	47,000.00	-	-	47,000.00	45,746.24	97%	1,253.76	24,981.29	53%	20,764.95
	2352	Department removals	312,000.00	-	94,000.00	218,000.00	179,733.67	82%	38,266.33	149,587.79	69%	30,145.88
	2354	Representation costs	31,000.00	-	-	31,000.00	19,561.76	63%	11,438.24	18,134.86	58%	1,426.90
	2355	Integrated quality management system and Archive expenditure	125,000.00	-	93,000.00	218,000.00	212,573.04	98%	5,426.96	4,800.00	2%	207,773.04
	2400	Postage and delivery charges	189,000.00	-	-	189,000.00	163,060.22	86%	25,939.78	138,453.65	73%	24,606.57
2 Total			17,602,000.00		750,000.00	18,352,000.00	17,788,387.35	97%	563,612.65	13,176,185.74	72%	4,612,201.61
3	3003	Miscellaneous costs under fees and charges	-	-	580,000.00	580,000.00	580,000.00	100%	-	-	0%	580,000.00
	3100	Standardisation inspection	159,000.00	-	39,000.00	120,000.00	120,000.00	100%	-	92,892.59	77%	27,107.41
	3102	Technical library	70,000.00	-	15,000.00	55,000.00	54,462.59	99%	537.41	41,592.18	76%	12,870.41
	3200	Development of operational applications	1,400,000.00	-	763,000.00	637,000.00	618,752.50	97%	18,247.50	256,097.89	40%	362,654.61
	3300	Communication and publication	300,000.00	-	385,600.00	685,600.00	682,663.37	100%	2,936.63	251,059.76	37%	431,603.61
	3400	Organisation experts meeting	866,000.00	-	491,100.00	374,900.00	297,318.91	79%	77,581.09	179,078.31	48%	118,240.60
	3500	Translation of studies, reports and other working documents	66,000.00	-	4,600.00	70,600.00	45,708.00	65%	24,892.00	18,128.00	26%	27,580.00
	3600	Assistance to Rule Making activities	493,000.00	-	1,078,000.00	1,571,000.00	1,525,785.17	97%	45,214.83	37,700.00	2%	1,488,085.17
	3601	International cooperation	304,000.00	-	143,000.00	447,000.00	446,656.00	100%	344.00	-	0%	446,656.00
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	6,991,000.00	-	498,000.00	6,493,000.00	6,067,539.79	93%	425,460.21	5,602,496.20	86%	465,043.59
	3800	Technical training and Pilot training expenses	386,000.00	-	43,446.00	429,446.00	412,855.08	96%	16,590.92	181,681.72	42%	231,173.36
	3802	European Central Question Bank	150,000.00	-	3,274.00	146,726.00	111,330.00	76%	35,396.00	111,330.00	76%	-
	3900	Safety intelligence and performance	90,000.00	-	44,828.00	134,828.00	122,377.76	91%	12,450.24	27,826.56	21%	94,551.20
	3901	External evaluation of the Agency and other Studies	-	-	64,000.00	64,000.00	61,967.37	97%	2,032.63	27,885.32	44%	34,082.05
	3908	Safety Promotion	150,000.00	-	60,000.00	90,000.00	80,323.40	89%	9,676.60	13,770.80	15%	66,552.60
3 Total			11,425,000.00		474,100.00	11,899,100.00	11,227,739.94	94%	671,360.06	6,841,539.33	57%	4,386,200.61
Grand Total			116,646,000.00		374,100.00	117,020,100.00	115,038,946.65	98%	1,981,153.35	105,618,122.42	90%	9,420,824.23

4.6 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Fees and Charges

Title	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2019
	(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	8,846,000.00		46,700.00	8,892,700.00	8,880,923.05	100%	11,776.95	8,860,554.10	100%	20,368.95
2	20,000.00		-	20,000.00	818.83	4%	19,181.17	818.83	4%	-
3	35,307,000.00		- 420,800.00	34,886,200.00	28,767,790.17	82%	6,118,409.83	16,531,503.67	47%	12,236,286.50
Grand Total	44,173,000.00		- 374,100.00	43,798,900.00	37,649,532.05	86%	6,149,367.95	25,392,876.60	58%	12,256,655.45

Title	Budget line	Budget Line Description	Initial Adopted Budget	Amending Budget	Transfers	Final Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2019
			(1)	(2)	(3)	(4)	(5)	(5)/(4)	(4)-(5)	(6)	(6)/(4)	(5)-(6)
1	1115	Local Agent	84,000.00		-	84,000.00	75,762.48	90%	8,237.52	55,939.53	67%	19,822.95
	1133	Contribution or maintenance of pension rights	8,757,000.00		46,700.00	8,803,700.00	8,803,645.37	100%	54.63	8,803,645.37	100%	-
	1700	Reception and events	5,000.00		-	5,000.00	1,515.20	30%	3,484.80	969.20	19%	546.00
1 Total			8,846,000.00		46,700.00	8,892,700.00	8,880,923.05	100%	11,776.95	8,860,554.10	100%	20,368.95
2	2330	Legal expenses	15,000.00		-	15,000.00	-	0%	15,000.00	-	0%	-
	2354	Representation costs	5,000.00		-	5,000.00	818.83	16%	4,181.17	818.83	16%	-
2 Total			20,000.00		-	20,000.00	818.83	4%	19,181.17	818.83	4%	-
3	3003	Miscellaneous costs under fees and charges	1,538,000.00		- 171,600.00	1,366,400.00	1,361,021.00	100%	5,379.00	949,350.00	69%	411,671.00
	3010	CORAL investment programme	4,600,000.00		-	4,600,000.00	886,889.03	19%	3,713,110.97	21,001.68	0%	865,887.35
	3400	Organisation experts meeting	86,000.00		- 5,500.00	80,500.00	59,583.56	74%	20,916.44	24,292.76	30%	35,290.80
	3602	Support to CAA Thailand	1,000,000.00		50,000.00	1,050,000.00	1,012,973.93	96%	37,026.07	224,656.06	21%	788,317.87
	3800	Technical training and Pilot training expenses	350,000.00		-	350,000.00	254,060.01	73%	95,939.99	59,405.01	17%	194,655.00
	3903	Research Studies/Projects	1,000,000.00		-	1,000,000.00	-	0%	1,000,000.00	-	0%	-
	3904	Data for safety	1,000,000.00		-	1,000,000.00	-	0%	1,000,000.00	-	0%	-
	3907	Aviation Cyber Security project	100,000.00		10,000.00	110,000.00	105,447.41	96%	4,552.59	-	0%	105,447.41
	3000_ATM	Certification activities ATM	10,000.00		30,000.00	40,000.00	31,474.00	79%	8,526.00	11,727.50	29%	19,746.50
	3000_CAO	Certification activities CONTINUING AIRWORTHINESS	6,700,000.00		420,000.00	7,120,000.00	7,062,618.14	99%	57,381.86	4,481,037.77	63%	2,581,580.37
	3000_DOA	Certification activities DESIGN ORGANISATIONS	800,000.00		113,000.00	913,000.00	871,715.09	95%	41,284.91	415,960.06	46%	455,755.03
	3000_ETSO	Certification activities PARTS & APPLIANCES	5,000.00		30,000.00	35,000.00	19,830.00	57%	15,170.00	12,092.78	35%	7,737.22
	3000_FSTD	Certification activities FSTD	6,118,000.00		- 343,000.00	5,775,000.00	5,739,186.16	99%	35,813.84	3,483,313.11	60%	2,255,873.05
	3000_GABA	Cert. activities GENERAL AVIATION+BALLOON-AIRSHIP	2,600,000.00		- 630,000.00	1,970,000.00	1,951,588.47	99%	18,411.53	929,331.17	47%	1,022,257.30
	3000_LA	Certification activities LARGE AEROPLANES	3,500,000.00		118,300.00	3,618,300.00	3,612,599.30	100%	5,700.70	2,158,418.42	60%	1,454,180.88
	3000_MRB	Certification activities MRB	600,000.00		620,000.00	1,220,000.00	1,204,371.88	99%	15,628.12	778,739.94	64%	425,631.94
	3000_POA	Certification activities PRODUCTION ORGANISATIONS	3,600,000.00		- 365,000.00	3,235,000.00	3,210,658.63	99%	24,341.37	2,202,678.03	68%	1,007,980.60
	3000_PRO	Certification activities PROPULSION	200,000.00		- 77,000.00	123,000.00	108,560.78	88%	14,439.22	51,043.64	41%	57,517.14
	3000_RC	Certification activities ROTORCRAFT	1,500,000.00		- 220,000.00	1,280,000.00	1,275,212.78	100%	4,787.22	728,455.74	57%	546,757.04
3 Total			35,307,000.00		- 420,800.00	34,886,200.00	28,767,790.17	82%	6,118,409.83	16,531,503.67	47%	12,236,286.50
Grand Total			44,173,000.00		- 374,100.00	43,798,900.00	37,649,532.05	86%	6,149,367.95	25,392,876.60	58%	12,256,655.45

Title	Budget Line Description	Initial Budget	Amending Budget	Transfers	Final Budget	Reinstatement of Planning Adjustments	Deficit/Surplus on 2018 F&C activity	Accumulated Surplus Balance 31 Dec 2018
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
5	Provision for Fees & Charges funded expenditure	34,417,000.00	2,635,000.00	-	37,052,000.00	17,889,681.96	- 2,747,445.98	52,194,235.98
Grand Total		43,233,000.00	- 530,000.00	-	42,703,000.00	17,889,681.96	- 2,747,445.98	52,194,235.98

4.7 Budget implementation R0 – Current Year Appropriations External Assigned Revenue – Special Operations

Title	Budget line	Budget Line Description	Earmarked Funds Budget	Executed Commitment Amount	% Committed	Cancelled Appropriations/Reserve	Executed Payment Amount	% Paid	Carried over to 2019 (2)-(3)
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	
4	4000	Technical Cooperation with Third Countries - Grant & service contract	19,275,906.78	15,936,541.13	83%	3,339,365.65	4,803,381.86	25%	11,133,159.27
	4100	Technical Cooperation with Third Countries - Delegation Agreements	129,139.18	73,958.15	57%	55,181.03	70,994.07	55%	2,964.08
	4200	Data for Safety Programme	1,700,000.00	1,348,520.25	79%	351,479.75	731,035.12	43%	617,485.13
Total Title 4			21,105,045.96	17,359,019.53	82%	3,746,026.43	5,605,411.05	27%	11,753,608.48

4.8 Budget implementation C4 – Current Year Appropriations Internal Assigned Revenue

Title	Amounts received 2018_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2019
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	19,037.31	15,381.21	81%	3,656.10	15,381.21	81%	-
2	24,356.50	-	0%	24,356.50	-	0%	-
3	292,756.92	490.00	0%	292,266.92	-	0%	490.00
Grand Total	336,150.73	15,871.21	5%	320,279.52	15,381.21	5%	490.00

Title	Budget line	Budget Line Description	Amounts received 2018_C4	Executed Commitment Amount	% Committed	Carried Over Appropriations	Executed Payment Amount	% Paid	Carried over Commitments to 2019
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)	(2)-(3)
1	1430	Social welfare of staff	19,037.31	15,381.21	81%	3,656.10	15,381.21	81%	-
1 Total			19,037.31	15,381.21	81%	3,656.10	15,381.21	81%	-
2	2330	Legal expenses	24,356.50	-	0%	24,356.50	-	0%	-
2 Total			24,356.50	-	0%	24,356.50	-	0%	-
3	3100	Standardisation inspection	3,016.53	-	0%	3,016.53	-	0%	-
	3400	Organisation experts meeting	286,279.13	-	0%	286,279.13	-	0%	-
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	1,991.26	-	0%	1,991.26	-	0%	-
	3800	Technical training and Pilot training expenses	1,470.00	490.00	33%	980.00	-	0%	490.00
3 Total			292,756.92	490.00	0%	292,266.92	-	0%	490.00
Grand Total			336,150.73	15,871.21	5%	320,279.52	15,381.21	5%	490.00

4.9 Budget implementation C5 – Carried Over Appropriations – Internal Assigned Revenue

Title	Appropriations carried over from 2017 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
	(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	9,112.53	9,112.53	100%	-	9,112.53	100%
2	7,182.79	7,069.15	98%	113.64	7,069.15	98%
3	558,947.97	482,504.32	86%	76,443.65	482,504.32	86%
Grand Total	575,243.29	498,686.00	87%	76,557.29	498,686.00	87%

Title	Budget line	Budget Line Description	Appropriations carried over from 2017 C5	Executed Commitment Amount	% Committed	Cancelled Appropriations	Executed Payment Amount	% Paid
			(1)	(2)	(2)/(1)	(1)-(2)	(3)	(3)/(1)
1	1430	Social welfare of staff	9,112.53	9,112.53	100%	-	9,112.53	100%
1 Total			9,112.53	9,112.53	100%	-	9,112.53	100%
	2210	Purchase of furniture	113.64	-	0%	113.64	-	0%
	2330	Legal expenses	7,069.15	7,069.15	100%	-	7,069.15	100%
2 Total			7,182.79	7,069.15	98%	113.64	7,069.15	98%
3	3100	Standardisation inspection	4,584.96	4,584.96	100%	-	4,584.96	100%
	3400	Organisation experts meeting	371,856.03	334,600.18	90%	37,255.85	334,600.18	90%
	3601	International cooperation	131,699.36	92,511.56	70%	39,187.80	92,511.56	70%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	47,957.62	47,957.62	100%	-	47,957.62	100%
	3800	Technical training and Pilot training expenses	2,850.00	2,850.00	100%	-	2,850.00	100%
3 Total			558,947.97	482,504.32	86%	76,443.65	482,504.32	86%
Grand Total			575,243.29	498,686.00	87%	76,557.29	498,686.00	87%

4.10 Budget implementation C8 – Automatic Carried Over Appropriations

Title	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2019	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	301,677.57	300,968.75	100%	-	708.82	0%
2	4,876,332.12	3,040,109.21	62%	1,761,325.42	74,897.49	2%
3	2,385,380.25	2,326,878.66	98%	-	58,501.59	2%
Grand Total	7,563,389.94	5,667,956.62	75%	1,761,325.42	134,107.90	2%

Title	Budget line	Budget Line Description	Carried over Commitment Amount (1)	Executed Payment Amount (2)	% Paid (2)/(1)	Carried over to 2019	Cancelled Appropriations (1)-(2)	Cancelled Appropriations %
1	1112	Temporary assistance (Interims)	84,792.00	84,792.00	100%	-	-	0%
	1173	External services	12,945.00	12,914.00	100%	-	31.00	0%
	1200	Miscellaneous expenditure on staff recruitment	1,400.00	1,264.19	90%	-	135.81	10%
	1203	Removal expenses	26,478.25	26,478.25	100%	-	-	0%
	1410	Medical service	40,242.30	40,002.30	99%	-	240.00	1%
	1420	Language and other training	67,475.29	67,475.29	100%	-	-	0%
	1430	Social welfare of staff	1,165.00	882.00	76%	-	283.00	24%
	1700	Reception and events	40,994.73	40,975.72	100%	-	19.01	
	1420_IT	Language and other training	26,185.00	26,185.00	100%	-	-	0%
1 Total			301,677.57	300,968.75	100%	-	708.82	0%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2019	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
2	2000	Rental costs	372,317.14	135,708.92	36%	235,054.36	1,553.86	0%
	2030	Cleaning and maintenance	49,413.41	49,413.41	100%	-	-	0%
	2040	Fitting-out of premises	1,600,205.32	72,053.52	5%	1,526,271.06	1,880.74	0%
	2050	Security and surveillance of buildings	42,999.96	42,999.96	100%	-	-	0%
	2051	Other building expenditure	279,789.89	261,254.51	93%	-	18,535.38	7%
	2100	ICT equipment acquisition & maintenance	515,157.67	514,667.00	100%	-	490.67	0%
	2101	Development of organisational applications and provision of data centre services	909,670.22	874,327.83	96%	-	35,342.39	4%
	2106	Software	226,426.93	226,426.93	100%	-	-	0%
	2108	Telephone, radio and television, data connection subscriptions and charges	41,135.18	40,453.53	98%	-	681.65	2%
	2200	Technical equipment and installations	4,723.59	4,723.59	100%	-	-	0%
	2203	Maintenance and repair of technical equipment and installations	3,004.00	3,004.00	100%	-	-	0%
	2210	Purchase of furniture	287,288.85	287,288.85	100%	-	-	0%
	2252	Subscription to newspapers and periodicals	150.00	150.00	100%	-	-	0%
	2300	Stationery and office supplies	792.57	792.57	100%	-	-	0%
	2320	Financial charges	1,091.80	549.11	50%	-	542.69	50%
	2321	Other financial expenditure	96,976.40	96,976.40	100%	-	-	0%
	2330	Legal expenses	79,919.00	64,065.00	80%	-	15,854.00	20%
	2351	MB and other internal meetings	18,380.50	18,380.50	100%	-	-	0%
	2352	Department removals	30,898.53	30,898.53	100%	-	-	0%
	2354	Representation costs	124.86	124.86	100%	-	-	0%
	2355	Integrated quality management system and Archive expenditure	300,235.54	300,235.54	100%	-	-	0%
	2400	Postage and delivery charges	15,630.76	15,614.65	100%	-	16.11	0%
2 Total			4,876,332.12	3,040,109.21	62%	1,761,325.42	74,897.49	2%

Budget implementation C8 – Automatic Carried Over Appropriations

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Carried over to 2019	Cancelled Appropriations	Cancelled Appropriations %
			(1)	(2)	(2)/(1)		(1)-(2)	
3	3100	Standardisation inspection	860.11	860.11	100%	-	-	0%
	3102	Technical library	600.00	600.00	100%	-	-	0%
	3200	Development of operational applications	696,758.18	696,758.18	100%	-	-	0%
	3300	Communication and publication	143,373.44	142,875.44	100%	-	498.00	0%
	3400	Organisation experts meeting	31,231.14	31,231.14	100%	-	-	0%
	3500	Translation of studies, reports and other working documents	358.47	358.47	100%	-	-	0%
	3600	Assistance to Rule Making activities	408,650.00	391,924.48	96%	-	16,725.52	4%
	3601	International cooperation	123,610.85	103,896.35	84%	-	19,714.50	16%
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	241,317.30	220,114.44	91%	-	21,202.86	9%
	3800	Technical training and Pilot training expenses	127,610.00	127,609.89	100%	-	0.11	0%
	3802	European Central Question Bank	2,790.00	2,790.00	100%	-	-	0%
	3900	Safety intelligence and performance	13,482.76	13,482.16	100%	-	0.60	0%
	3903	Research Studies/Projects	295,000.00	295,000.00	100%	-	-	
	3904	Data for safety	193,738.00	193,378.00	100%	-	360.00	0%
	3907	Aviation Cyber Security project	106,000.00	106,000.00	100%	-	-	0%
3 Total			2,385,380.25	2,326,878.66	98%	-	58,501.59	2%
Grand Total			7,563,389.94	5,667,956.62	75%	1,761,325.42	134,107.90	2%

4.11 Budget implementation R8 – Automatic Carried Over Appropriations – External Assigned Revenue

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
3	3010	CORAL investment programme	607,395.00	567,735.00	93%	39,660.00
	3400	Organisation experts meeting	22,745.10	22,745.10	100%	-
	3602	Support to CAA Thailand	432,000.00	420,236.19	97%	11,763.81
	3700	Mission expenses, duty travel expenses and other ancillary expenditure	190,783.34	159,711.69	84%	31,071.65
	3800	Technical training and Pilot training expenses	51,950.00	51,790.64	100%	159.36
	3000	Certification activities	10,152,233.54	5,065,131.21	50%	5,087,102.33
Total Title 3			11,457,106.98	6,287,349.83	55%	5,169,757.15

Title	Budget line	Budget Line Description	Carried over Commitment Amount	Executed Payment Amount	% Paid	Cancelled Appropriations
			(1)	(2)	(2)/(1)	(1)-(2)
4	4000	Technical Cooperation with Third Countries - Grant & service contract	2,725,737.59	1,927,458.08	71%	798,279.51
	4100	Technical Cooperation with Third Countries - Delegation Agreements	2,152.40	1,969.19	91%	183.21
	4200	Data for Safety Programme	419.46	419.46	100%	-
Total Title 4			2,728,309.45	1,929,846.73	71%	798,462.72

4.12 Budget Transfers (all amounts in Euros)

EASA BUDGET 2018 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
1100	Basic salaries	53,883,000				-100,000						-500,000			1,102,573.11	54,385,573
1101	Family allowances	6,475,000								-185,000				-	899.75	6,289,100
1102	Expatriation and foreign-residence allowances	8,425,000				-70,000				-166,000		-100,000			6,717.92	8,095,718
1103	Secretarial allowances	2,000												-	273.26	1,727
1111	Secondment of National Experts	1,017,000												-	56,560.17	960,440
1112	Temporary Assistance (interims)	1,200,000				70,000				66,000	83,000			-	204,976.94	1,214,023
1113	Contractual Agents	4,517,000													2,534.97	4,519,535
1114	Trainees	163,000							147,000					-	21,831.84	288,168
1115-R0	Local Staff	84,000														84,000
1130	Insurance against sickness	2,075,000										-50,000		-	30,987.34	1,994,013
1131	Insurance against accidents and occupational disease	233,000												-	8,582.03	224,418
1132	Insurance against unemployment	808,000												-	28,747.13	779,253
1133-R0	Constitution or maintenance of pension rights	8,757,000												46,700.00		8,803,700
1140	Childbirth and death allowances and grants	5,000												-	1,628.73	3,371
1141	Travel expenses for annual leave	966,000									-83,000			-	11,565.89	871,434
1142	Housing and transport allowances	401,000												-	34,746.11	366,254
1172	Administrative Assistance from Community institutions	858,000			-26,000				-147,000					-	56,349.84	628,650
1173	External Services	140,000			26,000					20,000					1,404.05	187,404
1191	Adjustments to remuneration	375,000												-	375,000.00	0
	Chapter 11	90,384,000	0	0	0	-100,000	0	0	0	-265,000	0	-650,000	0	46,700	281,081.02	89,696,781
1200	Miscellaneous expenditure on staff recruitment	143,000								-20,000				-	61,722.22	61,278
1201	Travel expenses	22,000												-	6,384.52	15,615
1202	Installation, resettlement and transfer allowances	377,000													80,072.65	457,073
1203	Removal expenses	171,000												-	5,084.85	165,915
1204	Temporary daily subsistence allowances	217,000												-	107,184.52	109,815
	Chapter 12	930,000	0	0	0	0	0	0	0	-20,000	0	0	0	0	100,303.46	809,697
1410	Medical service	370,000										-100,000		-	36,274.35	233,726
1420	Language and other training	546,000												-	61,102.73	484,897
1420_IT	Language and other training/IT	68,000											2,000.00			70,000
1430	Social welfare of staff	4,085,000								285,000				-	83,400.48	4,286,600
	Chapter 14	5,069,000	0	0	0	0	0	0	0	285,000	0	-100,000	0	2,000	180,777.56	5,075,222
1700/CT	Reception and events	5,000														5,000
1700/ED	Reception and events	70,000														70,000
1700/FS	Reception and events	1,000														1,000
1700/SM	Reception and events	6,000												-2,000		4,000
	Chapter 17	82,000	0	0	0	0	0	0	0	0	0	0	0	-2,000	-	80,000
	TOTAL TITLE 1	96,465,000	0	0	0	-100,000	0	0	0	0	0	-750,000	0	46,700	-	95,661,700

Budget Transfers (all amounts in Euros)

EASA BUDGET 2018 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
2000	Rental costs	7,761,000									-21,000		-83,000	-60,000		7,597,000
2010	Insurance	43,000														43,000
2030	Cleaning and maintenance	330,000														330,000
2040	Fitting-out of premises	75,000											-32,000		-11,000	32,000
2050	Security and surveillance of buildings	586,000											32,000			618,000
2051	Other building expenditure	908,000													-70,000	838,000
	Chapter 20	9,703,000	0	0	0	0	0	0	0	0	-21,000	0	-83,000	-60,000	-81,000	9,458,000
2100	ICT equipment acquisition & maintenance	804,000											-100,000		-59,000	645,000
2101	Development of business applications and provision of data centre services	3,400,000										750,000			-90,000	4,060,000
2106	Software	1,610,000													149,000	1,759,000
2108	Telephone, radio and television, data connection subscriptions and charges	499,000											100,000			599,000
	Chapter 21	6,313,000	0	0	0	0	0	0	0	0	0	750,000	0	0	0	7,063,000
2200	Technical equipment and installations	54,000										-3,000		4,000		55,000
2203	Maintenance and repair of technical equipment or installations	64,000											-30,000	-4,000		30,000
2210	Purchase of furniture	267,000								-65,000			98,000		81,000	381,000
2252	Subscriptions to newspapers and periodicals	50,000							1,000			3,000				54,000
	Chapter 22	435,000	0	0	0	0	0	0	1,000	-65,000	0	0	68,000	0	81,000	520,000
2300	Stationery and office supplies	149,000								-10,000				-45,000		94,000
2320	Financial charges	56,000														56,000
2321	Other financial expenditure	92,000									21,000					113,000
C1-2330/ED	Legal expenses	135,000								75,000			15,000	105,000		330,000
R0-2330/ED	Legal expenses	15,000														15,000
C1-2331/ED	Damage and interest	0														0
2332/ED	Board of Appeals	15,000														15,000
2351/ED	MB and other internal meetings	47,000														47,000
2352	Departmental removals	312,000							-94,000							218,000
2354/CT	Representation costs/CT	5,000														5,000
2354/ED	Representation costs/ED	10,000														10,000
2354/FS	Representation costs/FS	2,000														2,000
2354/RS	Representation costs/RS	4,000														4,000
2354/SM	Representation costs/SM	15,000														15,000
2355/ED	Integrated quality management system	125,000														125,000
2355/RS	Integrated quality management system	0							93,000							93,000
	Chapter 23	982,000	0	0	0	0	0	0	-1,000	65,000	21,000	0	15,000	60,000	0	1,142,000
2400	Postage and delivery charges	189,000														189,000
	Chapter 24	189,000	0	0	0	0	0	0	0	0	0	0	0	0	0	189,000
	TOTAL TITLE 2	17,622,000	0	0	0	0	0	0	0	0	0	750,000	0	0	0	18,372,000

Budget Transfers (all amounts in Euros)

EASA BUDGET 2018 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3000_ATM	Certification activities ATM	10,000			40,000							-20,000	10,000			40,000
3000_CAO	Certification activities Continuing Airworthiness	6,700,000	-100,000		-400,000				200,000	400,000	200,000		150,000	-10,000	-20,000	7,120,000
3000_DOA	Certification activities Design Organisations	800,000	100,000			100,000						-47,000			-40,000	913,000
3000_ETSO	Certification activities PARTS & APPLIANCES	5,000							50,000			-20,000				35,000
3000_FSTD	Certification activities FSTD	6,118,000			-770,000				200,000	52,000	300,000		-30,000	-20,000	-75,000	5,775,000
3000_GABA	Certification activities General Aviation + Balloon-airship	2,600,000							-50,000	-50,000	-200,000	-150,000	-170,000		-10,000	1,970,000
3000_LA	Certification activities Large Aeroplanes	3,500,000			200,000	-100,000							20,000	-16,700	15,000	3,618,300
3000_MRB	Certification activities MRB	600,000			400,000					100,000		70,000	50,000			1,220,000
3000_POA	Certification activities Production Organisations	3,600,000			530,000				-450,000	-480,000	-200,000		50,000	60,000	125,000	3,235,000
3000_PRO	Certification activities Propulsion	200,000								-22,000		-40,000			-15,000	123,000
3000_RC	Certification activities ROTORCRAFT	1,500,000									-100,000		-80,000	-60,000	20,000	1,280,000
3003/CT	Miscellaneous certification costs under F&C C	18,000			-1,600											16,400
3003/RS-R0	Miscellaneous certification costs under F&C F	1,520,000										-170,000				1,350,000
3003/RS-C1	Miscellaneous certification costs under F&C F	0										580,000				580,000
3010	CORAL investment programme	4,600,000														4,600,000
	Chapter 30	31,771,000	0	0	-1,600	0	0	0	-50,000	0	0	203,000	0	-46,700	0	31,875,700
3100	Standardisation inspection	159,000							-39,000							120,000
3102	Technical Library	70,000												-15,000		55,000
	Chapter 31	229,000	0	0	0	0	0	0	-39,000	0	0	0	0	-15,000	0	175,000
3200	Development of operational applications	1,400,000										-203,000		-560,000		637,000
	Chapter 32	1,400,000	0	0	0	0	0	0	0	0	0	-203,000	0	-560,000	0	637,000
3300	Communications and publications	300,000			1,600				73,000		66,000	170,000		75,000		685,600
	Chapter 33	300,000	0	0	1,600	0	0	0	73,000	0	66,000	170,000	0	75,000	0	685,600
3400/CT	ORGANISATION OF EXPERTS MEETINGS/CT	86,000							-5,500							80,500
3400/ED	ORGANISATION OF EXPERTS MEETINGS/ED	15,000														15,000
3400/FS	ORGANISATION OF EXPERTS MEETINGS/FS	96,000							-23,500							72,500
3400/RS	ORGANISATION OF EXPERTS MEETINGS/RS	694,000							-50,000		-30,000	-170,000		-107,000	-80,000	257,000
3400/SM	ORGANISATION OF EXPERTS MEETINGS/SM	61,000												-25,600	-5,000	30,400
	Chapter 34	952,000	0	0	0	0	0	0	-79,000	0	-30,000	-170,000	0	-132,600	-85,000	455,400
3500/ED	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/ED	35,000														35,000
3500/SM	TRANSLATION OF STUDIES, REPORTS AND OTHER WORKING DOCUMENTS/SM	31,000												4,600		35,600
3500	Chapter 35	66,000	0	0	0	0	0	0	0	0	0	0	0	4,600	0	70,600
3600/CT	Assistance to Rule Making activities/CT	200,000							33,000					550,000		783,000
3600/ED	Assistance to Rule Making activities/ED	70,000												-12,554		57,446
3600/FS	Assistance to Rule Making activities/FS	63,000							-5,000					512,554		570,554
3600/SM	Assistance to Rule Making activities/SM	160,000														160,000
3601/SM	International cooperation	304,000												143,000		447,000
3602	Support to CAA Thailand	1,000,000							50,000							1,050,000
	Chapter 36	1,797,000	0	0	0	0	0	0	78,000	0	0	0	0	1,193,000	0	3,068,000

Budget Transfers (all amounts in Euros)

EASA BUDGET 2018 (C1+R0 CREDITS)- BUDGETARY TRANSFERS																
BL	DESCRIPTION	Initial credit	Transfers January	Transfers February	Transfers March	Transfers April	Transfers May	First Amending Budget	Transfers June	Transfers July	Transfers August	Transfers September	Transfers October	Transfers November	Transfers December	Total Budget
3700/RS	MISSION EXPENSES, DUTY TRAVEL EXPENSES AND OTHER ANCILLARY EXPENDITURE	6,991,000							17,000					-490,000	-25,000	6,493,000
	Chapter 37	6,991,000	0	0	0	0	0	0	17,000	0	0	0	0	-490,000	-25,000	6,493,000
C1-3800/SM	Technical training and Pilot training expenses	386,000												43,446		429,446
R0-3800/SM	Technical training and Pilot training expenses	350,000														350,000
3802	European Central Questions Bank	150,000												-3,274		146,726
	Chapter 38	886,000	0	0	0	0	0	0	0	0	0	0	0	40,172	0	926,172
3900	Safety intelligence and performance	90,000												-40,172	85,000	134,828
3901	External evaluation of the Agency and other Studies	0				100,000					-36,000					64,000
3903	Research	1,000,000														1,000,000
3904	Data for Safety	1,000,000														1,000,000
3907/FS	Aviation Cyber Security project	0							100,000					-15,000	25,000	110,000
3907/SM	Aviation Cyber Security project	100,000							-100,000							0
3908	Safety Promotion	150,000												-60,000		90,000
	Chapter 39	2,340,000	0	0	0	100,000	0	0	0	0	-36,000	0	0	-115,172	110,000	2,398,828
	TOTAL TITLE 3	46,732,000	0	0	0	100,000	0	0	0	0	0	0	0	-46,700	0	46,785,300
4000	Technical cooperation with Third Countries	p.m.														0
4001	Technical cooperation with Third Countries	p.m.														0
	Chapter 40	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4100	Research programmes	p.m.														-
	Chapter 41	p.m.	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0
4200	Data for Safety Programme	p.m.														0
	Chapter 42	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4300	Support on implementing Climate change mitigation measures	p.m.														0
	Chapter 43	p.m.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TITLE 4	p.m.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	Provision for Fees & Charges funded expenditure	34,417,000						2,635,000								37,052,000
	Chapter 50	34,417,000	0	0	0	0	0	2,635,000	0	0	0	0	0	0	0.00	37,052,000
	TOTAL TITLE 5	34,417,000	0	0	0	0	0	2,635,000	0	0	0	0	0	0	0.00	37,052,000
	GRAND TOTAL	195,236,000	0	0	0	0	0	2,635,000	0	0	0	0	0	0	0	197,871,000

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
1	From line 3000_CAO to 3000_DOA	100,000	20/12/17	Local transfer to readjust resources in line with activities.
2	From line 3000_CAO to 3000_ATM	20,000	02/03/18	Local transfer to readjust resources in line with activities.
3	From lines 3000_CAO & FSTD to 3000_LA, POA, MRB, ATM	1,150,000	13/03/18	Local transfer to readjust resources in line with activities.
4	From line 1172 to 1173	26,000	13/03/18	Local transfer to cover EASA's contribution to the costs of EUAN secretariat for year 2018.
5	From line 3003/CT to 3300	1,600	23/03/18	Local transfer to cover costs for printing the Seasonal Technical Communication (STC) newsletter leaflets to be used during the STC workshop.
6	From line 1100 to 3901	100,000	06/04/18	BUDGET REALLOCATION No. 1 to fund the external evaluation of the Agency in line with art 62 BR.
7	From line 1102 to 1112	70,000	12/04/18	Local transfer to cover costs of temporary workers during period 01/05/2018 to 29/09/2018.
8	From line 3000_LA to 3000_DOA	100,000	12/04/18	Local transfer due to urgent business needs.
9	From lines 3000_GABA & POA to 3000_ETSO, CAO & FSTD	450,000	05/06/18	Local transfer to readjust resources in line with activities.
10	From line 1172 to 1114	147,000	07/06/18	Local transfer to cover contracts for in-house trainees.
11	From line 3400/CT to 3300	5,500	07/06/18	Local transfer to cover the transport of an aircraft door at EASA premises in Cologne for exposition.
12	From line 3400/RS to 3600/CT & 3700/RS	50,000	07/06/18	Local transfer to cover the costs of the cooperation agreement with DG CLIMA.
13	From line 3000_POA to 3602	50,000	07/06/18	Local transfer to cover for the renewal of the OPS expert's contract.
14	From lines 3100, 3400/FS and 3600/FS to 3300	67,500	07/06/18	Local transfer to cover several Communication projects.
15	From line 3907/SM to 3907/FS	100,000	15/06/18	Local transfer to be in line with the transfer of "Aviation Cybersecurity" from SM to FS.
16	From line 2352 to 2252	1,000	21/06/18	Local transfer to cover additional requests for subscriptions and periodicals.
17	From line 2352 to 2355/RS	93,000	22/06/18	Local transfer to cover the cost of the 2nd phase of the ISM (Information Management Security) project.
18	From line 1101 & 1102 to 1430	285,000	03/07/18	Local transfer to increase the respective Fund Commitments for the payment of the International Schools and KVB invoices till end of the year 2018.
19	From line 1200 to 1173	20,000	04/07/18	Local transfer to cover the new Specific Contract with our provider Hudson for Q 3 (for Assessment Centres for managerial positions and use of personality and aptitude tests for on-going selection procedures).
20	From line 2210 to 2330	45,000	12/07/18	Local transfer to cover additional needs for legal advice under contract EASA.2016.FC26.
21	From lines 2300 & 2210 to 2330	30,000	12/07/18	Local transfer to cover the amendment to specific contract for Legal Advice on EASA premises and related services (Brussels) with KPMG and to cover needs for a staff
22	From line 1102 to 1112	66,000	13/07/18	Local transfer to cover payment of contracts for temporary workers working as Service Desk Assistants during the period 01.10.2018 to 21.12.2018.
23	from 300_GABA&3000_PRO& 3000_POA to 3000_CAO & 3000_MRB & 3000_FSTD	552,000	30/07/18	Local transfers to ensure sufficient funding for current outsourcing requests.
24	From line 1141 to 1112	83,000	13/08/18	Local transfer to cover the payment of contracts for temporary workers during the period 01.10.2018 to 21.12.2018
25	From lines 3000_GABA and RC to 3000_FSTD	300,000	20/08/18	Local transfer to readjust resources in line with activities.
26	From line 3400/RS to 3300	30,000	20/08/18	Local transfer to cover the costs for a temporary website based repository solution for NAAs notification forms according to Art.70 &71 of the New Basic regulation and as proposed in the offer from EWORX.
27	From line 3901 to 3300	36,000	20/08/18	Local transfer to cover the costs for the design of the EAER 2019 report and related updates in the Environmental and EAER websites in 2018.
28	From line 3000_POA to 3000_CAO	200,000	28/08/18	Local transfer to readjust resources in line with activities.
29	From line 2000 to 2321	21,000	29/08/18	Local transfer to cover the audit of the annual accounts.
30	From line 3400/RS to 3300	170,000	10/09/18	Local transfer to cover a campaign on Safety and website personalisation.
31	From line 2200 to 2252	3,000	10/09/18	Local transfer to cover the costs for the upcoming projects of video production for unruly passenger's campaign, promotional items, website personalisation and event engagement app.
32	From lines 3000_GABA, PRO, DOA and 3200 to 3003/RS-C1	580,000	21/09/18	Local transfer to cover the costs for funding an extension to the F&C Review project to address a framework for the management of efficiency gains necessitated by the decision in the first phase of the project to establish a performance plan.

Budget Transfers (all amounts in Euros)

Details about the transfers				
#	From / to	Amount	Date	Reason
33	From lines 1100, 1102, 1130, 1410 to 2101	750,000	21/09/18	BUDGET REALLOCATION No. 2 to cover the costs for the ERP adaptations in preparation for New Basic Regulation, Brexit and Digitalisation, as per EXCOM decision of 27/08/2018.
34	From 3000_ATM, DOA, ETSO, PRO to 3000_MRB	70,000	26/09/18	Local transfer to readjust resources in line with activities.
35	From 3000_GABA & RC to 3000_CAO, LA & MRB	220,000	02/10/18	Local transfer to readjust resources in line with activities.
36	From 2040 to 2050	32,000	04/10/18	Local transfer to cover final amount needed for sweep services at EASA premises.
37	From line 2000 and 2203 to 2210	98,000	04/10/18	Local transfer to cover the acquisition of double screen mounts for monitors.
38	From 2100 to 2108	100,000	08/10/18	Local transfer to ensure continuity of the mobile telephony for the first quarter of 2019.
39	From 3000_RC and FSTD to GABA and POA	80,000	17/10/18	Local transfer to readjust resources in line with activities
40	From line 2000 to 2330	15,000	18/10/18	Local transfer to cover the commitment for the invitation to a negotiated tender procedure: "Legal Advice for pre-ligation support in a staff matter".
41	From line 3000_RC to 3000_ATM	10,000	25/10/18	Local transfer to readjust resources in line with activities.
42	From 2000 and 2300 to 2330	75,000	02/11/18	Local transfer to cover Legal support related to a Fatal Accident Inquiry.
43	From 1700/SM to 1420/IT	2,000	06/11/18	Local transfer to cover costs of a specialised training for Safety Intelligence & Performance Department (SIVIP).
44	From 3900/SM to 3800/SM	40,172	06/11/18	Local transfer to cover an unforeseen increase in the requests for technical training courses
45	From 3000_RC to POA	60,000	08/11/18	Local transfer to readjust resources in line with activities.
46	From 2300 to 2330	30,000	12/11/18	Local transfer to cover for Legal advice, recommendations and assistance in all legal issues, including pre-litigation and litigation support, related to the Agency's premises in Cologne
47	From 3200 to 3600/CT	550,000	12/11/18	Local transfer to cover costs for support to implementation of Articles 9 and 87 of the NBR.
48	From 3200 and 3700 to 3600/FS	500,000	12/11/18	Local transfer to cover for the Digital Licence for Viation Pilot (dLAP) proof of concept.
49	From 3907/FS to 3300	15,000	15/11/18	Local transfer to cover the costs for the Cybersecurity Community project and support for the ECCSA website under the FWC with Eworx.
50	From 3102, 3400/SM, 3400/RS to 3601	143,000	16/11/18	Local transfer to cover activities related to the Safety List.
51	From 3908 to 3300	60,000	21/11/18	Local transfer to cover the costs of a project planned in coordination with the Safety Promotion team and with the usage of ED.1 FWC with the company Eworx.
52	From 3600_ED to 3600_FS	12,554	22/11/18	Local transfer to cover Rule Making projects.
53	From 3802 to 3800	3,274	22/11/18	Local transfer to cover the cost of a training session necessary for the ECQB team.
54	From BL 3400/sm to 3500/SM	4,600	23/11/18	Local transfer to cover costs for translation of the AAR 2017 document.
55	From 3000_CAO, FSTD and LA to BL 1133	49,700	28/11/18	BUDGET REALLOCATION No. 3 to cover to cover the F&C pension contribution of Q4-2018.
56	From 2203 to 2200	4,000	30/11/18	Local transfer to cover acquisition of media equipment in the conference centre.
57	Between T1 HR BLs	1,193,302.70	03/12/18	Local transfers to cover payment of December salaries.
58	From 3400/RS & 3400/SM to 3900	85,000	03/12/18	Local transfer to cover the costs (room rental, catering, cocktail reception, IT equipment, technician) of the event "Safety in Aviation Forum for Europe (S.A.F.E)", Brussels, 13-15.05.19.
59	From 2040 and 2051 to 2210	81,000	04/12/18	Local transfer to cover the acquisition of different furniture items (e.g. office & terrace furniture, plants containers etc.),
60	From 1200 to 1114	1,562.88	05/12/18	Local transfer to cover payment of trainees during the period 01.12.2018 to 31.12.2018.
61	From 3000_CAO, DOA, FSTD, PRO to 3000_LA, POA, RC	150,000	05/12/18	Local transfer to readjust resources in line with activities.
62	From 3000_GABA to 3000_RC	10,000	07/12/18	Local transfer to readjust resources in line with activities.
63	From 2100 to 2106	59,000	10/12/18	Local transfer to cover the cost for the acquisition of new Adobe Acrobat DC subscription.
64	From 3700 to 3907/FS	25,000	10/12/18	Local transfer to cover a subscription to a Conflict Zones / Aviation Alerting System.
65	From 2101 to 2106	90,000	12/12/18	Local transfer to cover cover the cost for the acquisition of new IBM MaaS360 Mobile Device Management subscriptions.

